



## CYFARFOD BWRDD PRIFYSGOL IECHYD UNIVERSITY HEALTH BOARD MEETING

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	28 May 2026
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	Financial Performance Assurance Report – Month 12 2025/26
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Huw Thomas, Executive Director of Finance
<b>SWYDDOG ADRODD: REPORTING OFFICER:</b>	Andrew Spratt, Deputy Director of Finance Jennifer Thomas, Head of Corporate Reporting

**Pwrpas yr Adroddiad (dewiswch fel yn addas)**

**Purpose of the Report (select as appropriate)**

Ar Gyfer Trafodaeth/For Discussion

### ADRODDIAD SCAA

#### SBAR REPORT

##### Sefyllfa / Situation

The purpose of this report is to outline the Health Board's financial position to date, against the Financial Plan and assesses the key financial projections, risks and opportunities for the financial year, including the implications of in-year recurrent delivery for the forthcoming financial year.

##### Cefndir / Background

The Board recognises that approving a budget which included a planned deficit was a 'novel and contentious action' and, as such, the Accountable Officer wrote to the Director General Health, Social Care and Early Years Group in Welsh Government (WG) to advise them of this action in line with requirements.

The Board, at its meeting on 31 July 2025, endorsed and approved a revised annual plan financial deficit of £30.0m, having made decisions to increase the savings target, defer originally planned investments and recognise changing national funding assumptions.

The WG expectation is that the Health Board should plan to deliver, as a minimum, the 2024/25 financial outturn of £24.1m, and ongoing dialogue continues with an expectation that the Health Board further improves its financial forecast beyond the revised annual plan deficit.

An In-Committee Board was held on 9 September 2025, to review and conclude forward actions to improve the year end forecast. Following this meeting, the year-end forecast improved to £27.8m.

Following receipt of a funding update from Welsh Government on 10 December 2025 supporting the Welsh Risk Pool and Band 2/3 Banding impacts on a non-recurrent basis, the Target Control Total, and Health Board forecast, improved to £22.1m in Month 8.

## Asesiad / Assessment

### **Financial position for the 2025/26 financial year, including Month 12**

- The unaudited in-month financial position is a deficit of £4.0m, which is an adverse deviation against the £2.5m in-month deficit plan due to a core operational overspend of £1.4m, the savings target of £3.9m being under identified by £0.1m, with the £3.8m savings identified being fully delivered in-month.
- The Health Board's unaudited End of Year reported outturn is £22.1m, which is in line with and slightly exceeds the Target Control total set by Welsh Government.
- The £1.4m core operational variation overspend experienced in Month 12 does generate cause for concern as the Health Board moves into the 2026/27 financial year.
- The following table summarises the key drivers, with full analysis included within **Appendix 1**.

Key Driver (£'m)	Current month variance to breakeven	Unaudited End of Year Position
Planned Deficit	2.5	30.0
Unidentified / (Identified) savings gap / (improvement)	0.1	(6.2)
Under / (Over) delivery of savings schemes	0.0	0.3
Core operational variation	1.4	(2.0)
<b>Unaudited Reported Net Position</b>	<b>4.0</b>	<b>22.1</b>

### **Savings delivery and impact on underlying deficit**

- Whilst the 2025/26 savings target has been delivered, the end of year key performance breakdown per Clinical Care Group (CCG) / Executive functions in Appendix 1 shows the misbalance across service areas, with Executive functions over delivering and CCGs under delivering.
- An assessment of the underlying deficit was undertaken as part of the 2026-29 planning cycle, with a full review of savings including an exercise to review the non-recurrent savings, concluding with £4.7m converted to recurrent schemes reducing the underlying deficit and taken out of budgets post Accountability letter base budget cascade, and £4.3m non recurrent savings has been transacted as part of 2026/27 savings which will reduce the target required at the start of the financial year.
- As a result, the underlying deficit carried forward into the 2026-27 financial year has improved to £53.7m.

### **Cash**

- The receipt of Welsh Government strategic cash of £22.1m, together with working capital balances, meant that the Health Board was able to pay all its creditors in March 2026.

### **Capital**

- The Health Board has spent within its Capital Resource Limit (CRL) and therefore achieved its statutory duty to break even and not exceed this limit.
- Expenditure in the month of March 2026 was significantly higher than prior months at £18.9m, being 45% of the annual expenditure.

### **Ministerial Priorities**

Contained within 'Ministerial Enablers: Annex 2' are specific requirements setting out what the Health Board must take further action on, and has set out the following mandate: to reduce the amount it spends on variable pay and premium agency. This was met, with the exception of

some notional use of agency workers within MHLD for Healthcare Support Workers, with work continuing to remove the reliance. However, off-contract use is eliminated throughout the Health Board.

### Argymhelliad / Recommendation

The Board is asked to:

- **NOTE** that the Health Board's unaudited year-end financial position is £22.1m, slightly exceeding (without roundings) the Target Control Total set by Welsh Government of £22.1m.
- **NOTE** that the Health Board has spent within its Capital Resource Limit (CRL) and achieved the statutory target.
- **ACKNOWLEDGE** that an underlying deficit assessment has been undertaken, and that the brought forward deficit into the 2026/27 financial year is £53.8m, significantly higher than the 2025/26 outturn of £22.1m, due to the reliance in-year on non-recurrent actions, reduced by £4.7m with the rebuttal exercise undertaken in March 2026.

### Amcanion: (rhaid cwblhau)

#### Objectives: (must be completed)

Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	2086 (score 12) Risk of the Health Board not being able to meet the statutory requirement of breaking even in 2025/26 due to significant deficit position.
Galluogwyr Ansawdd: Enablers of Quality: <a href="#">Quality and Engagement Act (sharepoint.com)</a>	6. All Apply
Parthau Ansawdd: Domains of Quality <a href="#">Quality and Engagement Act (sharepoint.com)</a>	7. All apply
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Cynllunio Planning Objectives	All Planning Objectives Apply
Amcanion Llesiant BIP: UHB Well-being Objectives: <a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022</a>	9. All HDdUHB Well-being Objectives apply

<b>Gwybodaeth Ychwanegol: Further Information:</b>	
Ar sail tystiolaeth: Evidence Base:	Monitoring returns to Welsh Government based on HDdUHB's financial reporting system.
Rhestr Termau: Glossary of Terms:	BGH – Bronglais General Hospital CHC – Continuing Healthcare EOY – End of Year FNC – Funded Nursing Care FYE – Full Year Effect GGH – Glangwili General Hospital GMS – General Medical Services HSCEY – Health, Social Care and Early Years MHLD – Mental Health & Learning Disabilities NICE – National Institute for Health & Care Excellence OCP – Organisational Change Policy/Process OOH – Out of Hours PPH – Prince Philip Hospital PSPP – Public Sector Payment Policy RTT – Referral to Treatment Time T&O – Trauma & Orthopaedics TCT – Target Control Total WG – Welsh Government WGH – Worthybush General Hospital WRP – Welsh Risk Pool WTE – Whole Time Equivalent YTD – Year to date
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Cyfarfod Bwrdd Iechyd Prifysgol: Parties / Committees consulted prior to University Health Board:	Finance Team Management Team Executive Team Sustainable Resources Committee

<b>Effaith: (rhaid cwblhau) Impact: (must be completed)</b>	
<b>Ariannol / Gwerth am Arian: Financial / Service:</b>	Financial implications are inherent within the report.
<b>Ansawdd / Gofal Claf: Quality / Patient Care:</b>	The impact on patient care is assessed within the savings schemes.
<b>Gweithlu: Workforce:</b>	The report considers the financial implications of our workforce.
<b>Risg: Risk:</b>	Financial risks are detailed in the report.
<b>Cyfreithiol: Legal:</b>	HDdUHB has a legal duty to deliver a breakeven financial position over a rolling three-year basis and an administrative requirement to operate within its budget within any given financial year.
<b>Enw Da: Reputational:</b>	Adverse variance against HDdUHB's financial plan will affect its reputation with Welsh Government, Audit Wales, and with external stakeholders.
<b>Gyfrinachedd: Privacy:</b>	Not applicable.
<b>Cydraddoldeb: Equality:</b>	Not applicable.



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**2025/26 Unaudited Financial Performance Report**  
**Public Board**  
Month 12 March 2025/26

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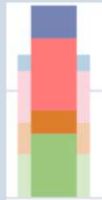
## Key

Risk Assessment and Key Performance Indicator RAG criteria:

<b>Alert</b>		Lack of confidence in current actions to resolve issue; engagement, action or intervention required.
<b>Advise</b>		Areas of concern with current actions; assurance taken but close monitoring needed as early warning of potential serious issue.
<b>Assure</b>		Confidence that actions are robust and sufficient; routine monitoring only.

Savings BRAG and visual guide:

Current Month	Prior Month	Savings Blue, Red, Amber and Green Schemes (BRAG)
		A potential saving has been identified but is not yet scoped or developed. No detailed plan exists.
		Scheme is under consideration and initial scoping has started, but it is not yet fully developed or approved.
		Scheme has a clear plan, with actions and timelines defined, but delivery is not yet certain (medium risk).
		Implemented or near completion; savings delivery highly confident.



Revenue vs plan variance matrix report RAG indicator criteria:

Matrix Appendices RAG	In-Month Matrix	YTD Matrix	EOY Matrix
<b>Large Positive Variance</b>	>100,000	In-Month range x No. Months	In-Month range annualised
<b>Moderate Positive Variance</b>	50,000 – 99,999	In-Month range x No. Months	In-Month range annualised
<b>Moderate Negative Variance</b>	(99,999) – (50,000)	In-Month range x No. Months	In-Month range annualised
<b>Large Negative Variance</b>	<-(100,000)	In-Month range x No. Months	In-Month range annualised

# Position Overview – Executive Summary



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The Health Board's Annual Planned Deficit is £30.0m with an Annual Savings Target of £46.4m.

The Health Board's unaudited End of Year reported outturn is £22.1m. Year-end figures are subject to audit and could change, therefore are not yet final.

The unaudited in-month financial position is a deficit of £4.0m, which is a worsening against the £2.5m in-month deficit plan due to a core operational overspend of £1.4m, and the savings target of £3.9m being under identified by £0.1m, with the £3.8m savings identified being fully delivered in-month. The end of year position is a deficit of £22.1m which is an improvement against the £30.0m planned deficit, driven by a savings over identification of £6.2m and a favorable core operational variation of £2.0m.

Key Driver (£'m)	Prior month variance to breakeven	Current month variance to breakeven	Prior Month End of Year to breakeven	Unaudited End of Year Position
Planned Deficit	2.5	2.5	30.0	30.0
Unidentified / (Identified) savings gap / (improvement)	(1.1)	0.1	(5.7)	(6.2)
Under / (Over) delivery of savings schemes	0.0	0.0	0.3	0.3
Core operational variation	0.6	1.4	(2.5)	(2.0)
<b>Unaudited Reported Net Position</b>	<b>2.0</b>	<b>4.0</b>	<b>22.1</b>	<b>22.1</b>

Financial Management

Key Measures

BRAG based on Plan £30.0m (Risk rating = Impact x Likelihood)

Core Operational Variation		The end of year core underspend of £2.0m materially relates to dental contract underperformance and drug price improvements. However, the in-month core overspend of £1.4m is signalling a worsening trajectory against plan and is largely driven by Planned Care additional theatres outsourcing activity and Medical Waiting List Initiative sessions and Community and Integrated Medicine joint equipment stores and insulin pumps purchases.
Cash	Risk #2086 4 x 3 = 12	The receipt of Welsh Government strategic cash of £22.1m together with working capital balances meant that the Health Board was able to pay its creditors in March.
Savings		Of the annual savings target of £46.4m, £52.6m has been identified on an in-year basis resulting in a £6.2m over-identification, however £52.3m savings have delivered, leaving a net £5.9m savings delivery overachievement. Of this over delivery, £7.0m are relating to accountancy gains identified in year.
Capital	Risk #2204 3 x 4 = 12	The Health Board has spent within its Capital Resource Limit and achieved the statutory target. Variances from project allocations were managed internally across the capital programme, including through increased expenditure against discretionary schemes. Underspends against Carmarthen Hwb and Aseptic were managed through additional discretionary expenditure. Expenditure in the month of March was significantly higher than prior months at £18.9m, being 45% of the annual expenditure.
Underlying Deficit	Risk #1199 5 x 5 = 25	£23.1m of recurrent full year effect schemes have been identified, with recurrent funding for Real Living Wage £2.3m and Bank £0.4m being confirmed, offset by the National Insurance shortfall in funding £2.0m, resulting in an underlying deficit of £53.7m. Following an exercise undertaken with Executive Directors to review and convert any non-recurrent savings into recurrent, £4.7m non-recurrent savings have been converted into recurrent savings schemes in Month 12 to improve the underlying deficit.

# Position Overview – Change from Prior Month



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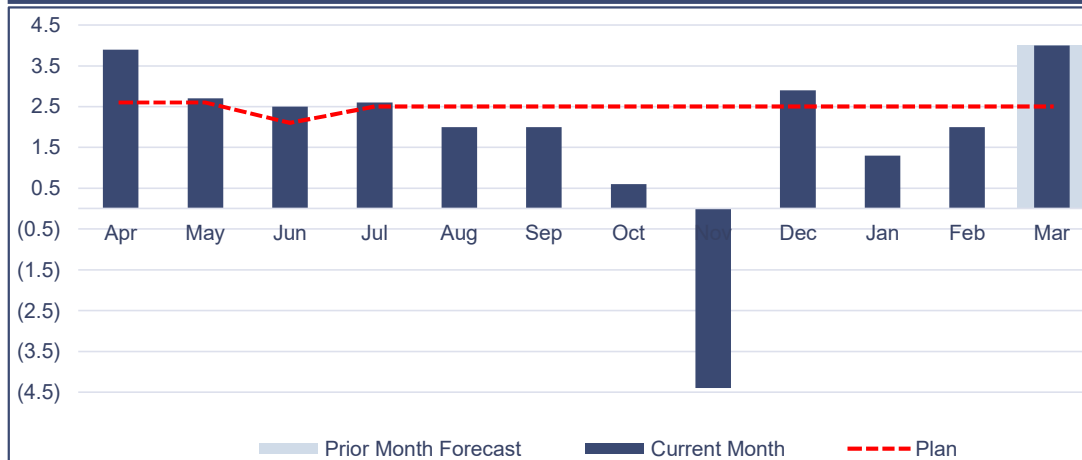
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Key Driver (£'m)	Prior Month Reported Position	Unaudited Current Month Position	Movement
Planned Deficit	2.5	2.5	0.0
Savings gap / (improvement)	(1.1)	0.1	1.2
Under / (Over) delivery of savings schemes	0.0	0.0	0.0
Core Operational Variation	0.6	1.4	0.8
<b>Unaudited End of Year Position</b>	<b>2.0</b>	<b>4.0</b>	<b>2.0</b>

In-Month Revenue Deficit Trend (£'m)



Unidentified Savings Gap (£'m)	Change
GMS Drugs & Appliances lower winter pressures savings in prior month	0.7
GMS agreements underspend savings in prior month	0.5
<b>Movement in Unidentified Savings Gap</b>	<b>1.2</b>

Under / (Over) Delivery of Savings Schemes (£'m)	Change
No change to report	0.0
<b>Movement in Savings Delivery</b>	<b>0.0</b>

Core Operational Variation (£'m)	Change
Primary Care GMS Global Sum payments rate correction adjustment	0.9
Increased provision for employment tribunal costs	0.8
Planned Care theatres outsourcing activity and Medical waiting list initiative	0.6
Community & Integrated Medicine joint equipment stores and insulin pumps	0.5
Community & Integrated Medicine Nursing to support 7 day working	0.3
Dual running of new Radiology Informatics System Procurement system	0.3
Medical increase in marketing, development and producing costs	0.2
Mental Health underutilisation and reduction in CHC packages	(0.2)
Reduction in Continuing Healthcare package costs	(0.7)
VAT recovery reviews	(0.8)
Primary Care 24/25 Dental contract recoveries	(1.1)
<b>Movement in Core Operational Variation</b>	<b>0.8</b>

# Position Overview – Change from Prior Forecast



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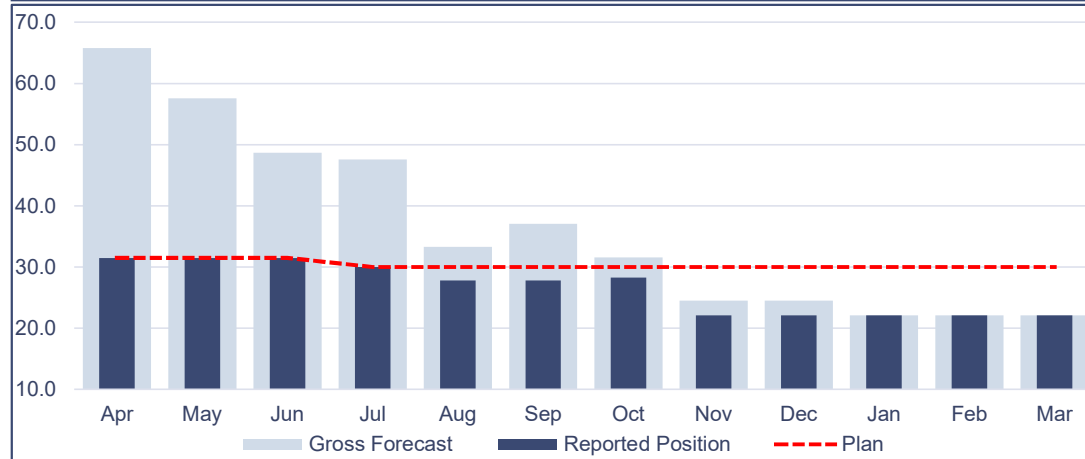
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Key Driver (£'m)	Prior Month End of Year Forecast	Unaudited End of Year Position	Movement
Planned Deficit	30.0	30.0	0.0
Savings gap / (improvement)	(5.7)	(6.2)	(0.5)
Under / (Over) delivery of savings schemes	0.3	0.3	0.0
Core Operational Variation	(2.5)	(2.0)	0.5
<b>Unaudited End of Year Position</b>	<b>22.1</b>	<b>22.1</b>	<b>0.0</b>

## End of Year Revenue Deficit Trend (£'m)



Unidentified Savings Gap (£'m)	Change
Additional pay and dental underspends savings identified in-month	(0.5)
<b>Movement in Unidentified Savings Gap</b>	<b>(0.5)</b>

Under / (Over) Delivery of Savings Schemes (£'m)	Change
No change to report	0.0
<b>Movement in Savings Delivery</b>	<b>0.0</b>

Core Operational Variation (£'m)	Change
General Medical Services Global Sum 2025/26 contract uplift	0.9
Increased provision for Workforce Tribunal costs	0.8
Community & Integrated Medicine joint equipment stores and insulin pumps	0.5
Estates increase in Maintenance contracts expenditure	0.4
Planned Care theatres outsourcing activity and Medical waiting list initiative	0.4
Community & Integrated Medicine Nursing to support 7 day working	0.3
Medical increase in marketing, development and producing costs	0.2
Mental Health reduction in Continuing Healthcare package volume	(0.4)
Reduction in Continuing Healthcare package costs	(0.7)
VAT recovery reviews	(0.8)
2024/25 Dental contract underperformance recoveries	(1.1)
<b>Movement in Core Operational Variation</b>	<b>0.5</b>

# Actionable Insights – Top Priority Alerts



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Action / Decision	Description	Owner	Status	Due Date
<b>Same Day Emergency and Urgent Care</b>	Review the decision-making, approvals, and funding assumptions that led to Same Day Emergency Care (SDEC) and Same Day Urgent Care (SDUC) opening earlier than planned, including the timings and ownership of decision approval.	Peter Skitt	Update required regarding unplanned costs and the impact on Six Goals funding going into FY26/27	<b>April 2026</b>
<b>Urgent and Emergency Care</b>	Review and reassess agreed Urgent Emergency Care / Six Goals expenditure and funding for the new financial year in light of early Same Day Emergency Care (SDEC) and Same Day Urgent Care (SDUC) activity and costs.	Peter Skitt	Update required as early operational decisions may require reprioritisation or refusal of other UEC funded actions	<b>April 2026</b>
<b>Robustness of Continuing Healthcare approach</b>	Review and update, supported by financial analysis, to be discussed with Internal Audit following audit recommendations for the oversight and administration of the Continuing Healthcare database, in respect of recent examples, including Month 12 Mental Health changes.	Sian Jenkins	Update required regarding the Continuing Healthcare process following audit conclusions	<b>April 2026</b>
<b>Radiology system dual-running</b>	Investigate and clarify ongoing dual-running costs for Radiology Informatics System Procurement system in Allied Health, including confirmation of when these costs will cease.	Sara Quarrie	Update required on expected timings for dual running to end, and impact going into FY26/27	<b>April 2026</b>
<b>Planned and Specialist Care adverse operational position</b>	Undertake a detailed financial and activity analysis of the £1.2m adverse position in Planned & Specialist Care, focusing on decision-making, capacity use, and financial governance.	Paul Goode	Update required for FY26/27 forecast as overspend is unaffordable entering the new financial year.	<b>April 2026</b>
<b>Annual Leave Policy</b>	Discussion required regarding the carry over of Annual Leave policy and the appropriateness of exceptions becoming the norm. Propose that only defined exceptions such as maternity, long-term sick, and suspensions should be supported.	Lisa Gostling	Review of Annual Leave policy required due to the scale of unexpected pressure generated in Month 12.	<b>April 2026</b>

# Financial Summary – Key Drivers vs Plan



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In-Month

Unaudited Position

**£4.0m** ●

Planned Deficit **£2.5m**  
Prior Month Forecast **£4.0m**

Savings Identification Gap

**£0.1m** ●

Savings Target **£3.9m**  
Total Identified **£3.8m**

Savings Delivery Gap

**£0.0m** ●

Savings Delivery **£3.8m**  
Prior Month Delivery **£5.0m**

Core Operational Variation

**£1.4m** ●

Prior Month Variation **£0.6m**

End of Year

Unaudited Position

**£22.1m** ●

Planned Deficit **£30.0m**  
Prior Annual Forecast **£22.1m**

Savings Identification Gap

**£(6.2)m** ●

Savings Target **£46.4m**  
Total Identified **£52.6m**

Savings Delivery Gap

**£0.3m** ●

Savings Delivery **£52.3m**  
Prior Month Delivery **£51.8m**

Core Operational Variation

**£(2.0)m** ●

Prior Month Variation **£(2.5)m**

Capital Position

**£42.4m** ●

Annual Plan **£42.4m**  
Prior Annual Forecast **£42.2m**

Underlying Deficit

**£53.7m** ●

Annual Plan **£58.5m**  
Recognised as unsustainable

# Financial Summary



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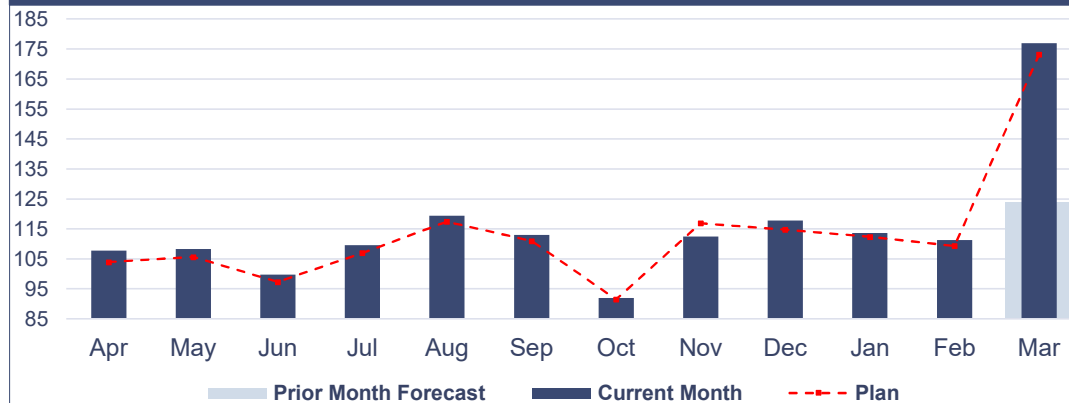
**In-Month Actual**  
**£177.0m** ●  
Variance to Plan **£1.5m**

**End of Year Actual**  
**£1,382.2m** ●  
Variance to Plan **£(7.9)m**

**3-Year Growth**  
**19.5%**  
2022-23 Outturn **£1,157m**

**In-Year Growth**  
**1.9%**  
2024-25 Outturn **£1,357m**

## Net Income and Expenditure (Before Allocations) (£'m)



Expenditure Trajectory Analysis (£'m)	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Pay</b>	<b>56.8</b>	<b>58.0</b>	<b>58.9</b>	<b>57.0</b>	<b>56.8</b>	<b>103.6</b>	<b>731.3</b>
Administration and Estates	11.5	11.7	12.2	11.6	11.7	21.2	148.9
Allied Health, Scientists and Other	7.3	7.2	7.3	7.2	7.2	13.1	91.9
Medical and Dental	13.3	13.4	13.9	13.0	13.8	22.5	169.4
Nursing, Midwifery and Clinical Support	24.8	25.7	25.5	25.2	24.2	46.8	321.2
<b>Non Pay</b>	<b>41.7</b>	<b>61.6</b>	<b>66.1</b>	<b>63.8</b>	<b>62.2</b>	<b>83.8</b>	<b>733.8</b>
Clinical Services and Supplies	4.7	4.4	4.8	4.5	4.1	4.5	51.7
Commissioned Healthcare Services	36.5	36.9	38.1	36.5	35.7	40.1	434.2
Drugs and Prescribing	7.3	11.7	13.8	13.3	12.6	13.5	148.8
Other Non-Pay	(6.7)	8.6	9.3	9.4	9.8	25.6	99.1
<b>Income</b>	<b>(6.6)</b>	<b>(7.0)</b>	<b>(7.2)</b>	<b>(7.3)</b>	<b>(7.8)</b>	<b>(10.4)</b>	<b>(82.9)</b>
<b>Net Income and Expenditure</b>	<b>91.9</b>	<b>112.5</b>	<b>117.8</b>	<b>113.4</b>	<b>111.3</b>	<b>177.0</b>	<b>1,382.2</b>
<b>Allocations</b>	<b>91.4</b>	<b>116.9</b>	<b>114.9</b>	<b>112.1</b>	<b>109.3</b>	<b>173.1</b>	<b>1,360.1</b>
<b>Reported Position</b>	<b>0.6</b>	<b>(4.4)</b>	<b>2.9</b>	<b>1.3</b>	<b>2.0</b>	<b>4.0</b>	<b>22.1</b>

## Key Information

Month 3, June, amortisation of capital expenditure reduced circa £8.0m. Month 5, August, 2025-26 pay award expenditure, including year-to-date backpay circa £9.0m. Month 7, October, amortisation of capital expenditure reduced circa £16.2m and drugs expenditure reduced by £6.1m relating to Aseptic Unit System accountancy gain savings. Month 9, December, Primary Care drugs increase in price including an uptake of Mounjaro drugs, and year-to-date Primary Care Dental, Pharmacy and General Medical Services increase in pay uplift costs in line with funding.

Month 12, March, increase largely 9.4% National Pension Resource in line with funding £42.8m, in addition to anticipated Depreciation and Amortisation Impairment increases £13.8m within Other Non-Pay. Further increases relate to Workforce Tribunal costs £0.8m and dual running of new Radiology Informatics System. Increase in Commissioned Healthcare Services relate to Planned and Specialist Care theatres outsourcing for Outpatients, Diagnostics and Waiting Times recovery £3.0m, and Long Term Agreements Vertex and Joint Commissioning Committee expenditure £2.5m in line with additional Welsh Government funding. Increase in pay largely relates to backdated recognition of outstanding claims for Band 2 to 3 rebanding dispute, with an increase in Nursing to support General Practices 7 day working. Increase in Medical relating to Planned and Specialist Care Waiting List Initiative sessions and Children and Women Medical variable pay. Increase in Housing with Care Fund projects income.

# Total Pay Insights



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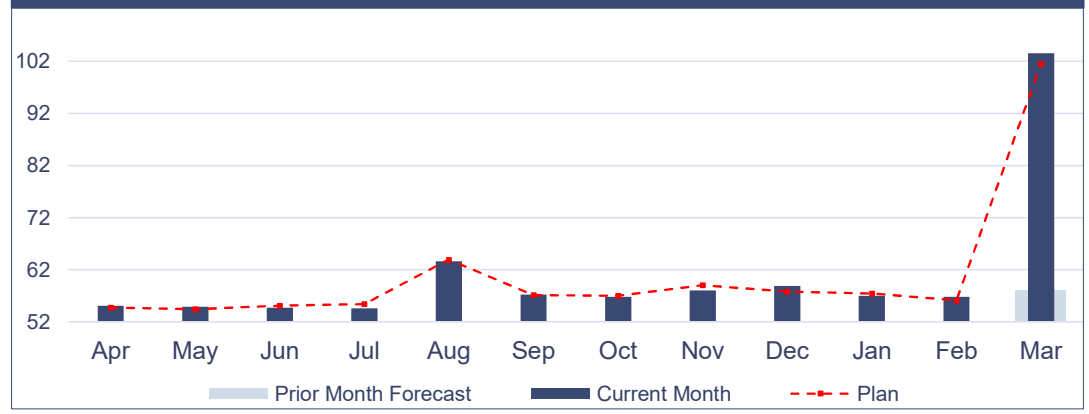
**In-Month Actual**  
**£103.6m** ○  
Variance to Plan **£2.1m**

**End of Year Actual**  
**£731.3m** ○  
Variance to Plan **£1.9m**

**3-Year Growth**  
**28.8%**  
2022-23 Outturn **£567.6m**

**In-Year Growth**  
**8.2%**  
2024-25 Outturn **£675.8m**

**Expenditure Monthly Trend (£'m)**



Expenditure Trajectory Analysis (£'m)	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Substantive</b>	<b>51.7</b>	<b>52.9</b>	<b>52.8</b>	<b>52.3</b>	<b>51.2</b>	<b>97.8</b>	<b>667.8</b>
Administration and Estates	11.1	11.3	11.8	11.3	11.3	20.7	144.5
Allied Health, Scientists and Other	7.0	7.0	7.0	7.0	7.0	12.8	88.7
Medical and Dental	10.8	10.9	10.8	10.8	10.9	19.4	137.6
Nursing, Midwifery and Clinical Support	22.8	23.6	23.2	23.3	22.0	44.9	296.9
<b>Variable</b>	<b>4.2</b>	<b>4.3</b>	<b>5.0</b>	<b>3.6</b>	<b>4.6</b>	<b>4.9</b>	<b>53.2</b>
Administration and Estates	0.3	0.3	0.4	0.3	0.4	0.6	4.3
Allied Health, Scientists and Other	0.2	0.2	0.2	0.1	0.2	0.2	1.9
Medical and Dental	2.0	2.1	2.5	1.6	2.3	2.6	27.1
Nursing, Midwifery and Clinical Support	1.7	1.7	1.9	1.6	1.8	1.5	19.9
<b>Agency (Premium)</b>	<b>0.9</b>	<b>0.8</b>	<b>1.2</b>	<b>1.1</b>	<b>1.1</b>	<b>0.9</b>	<b>10.4</b>
Administration and Estates	-	-	-	-	-	-	-
Allied Health, Scientists and Other	0.1	0.1	0.1	0.1	0.1	-	1.3
Medical and Dental	0.4	0.4	0.6	0.6	0.6	0.5	4.8
Nursing, Midwifery and Clinical Support	0.4	0.4	0.4	0.3	0.4	0.4	4.3
<b>Total Expenditure</b>	<b>56.8</b>	<b>58.0</b>	<b>58.9</b>	<b>57.0</b>	<b>56.8</b>	<b>103.6</b>	<b>731.3</b>
<b>Plan</b>	<b>57.0</b>	<b>59.0</b>	<b>57.8</b>	<b>57.4</b>	<b>56.1</b>	<b>101.5</b>	<b>729.5</b>
<b>Variance to Plan</b>	<b>(0.2)</b>	<b>(1.0)</b>	<b>1.1</b>	<b>(0.4)</b>	<b>0.7</b>	<b>2.0</b>	<b>1.8</b>

## Key Information

- Month 5, August, 2025-26 pay award expenditure inclusive of year to date backpay circa £9.0m, with subsequent months consequentially increasing.
- Month 8, November, includes year to date recognition of additional band 2 to 3 rebanding uplift expenditure £0.6m.
- Month 9, December, variable and premium pay increases relating to recovery performance backlog within Scheduled Care, inclusive of arrear payments alongside an increased requirement for sickness cover.
- Month 10, January, reduction in Medical and Dental and Nursing variable pay due to a reduction in retrospective claims in-month, in addition to a further reduction in Medical Additional Duty Hours.
- Month 12, March, includes an increase of £42.8m relating to 9.4% National Pension Resource in line with funding, in addition to backdated recognition of outstanding claims for Band 2 to 3 rebanding dispute £0.8m. Additional Healthcare Support Workers and Fracture Liaison Service recruitment within Community and Integrated Medicine and increase in Nursing expenditure to support General Practices 7 day working, in addition to Planned and Specialist Care increase in Medical Waiting List Initiative sessions and Children and Women Medical variable pay.

# Substantive Insights



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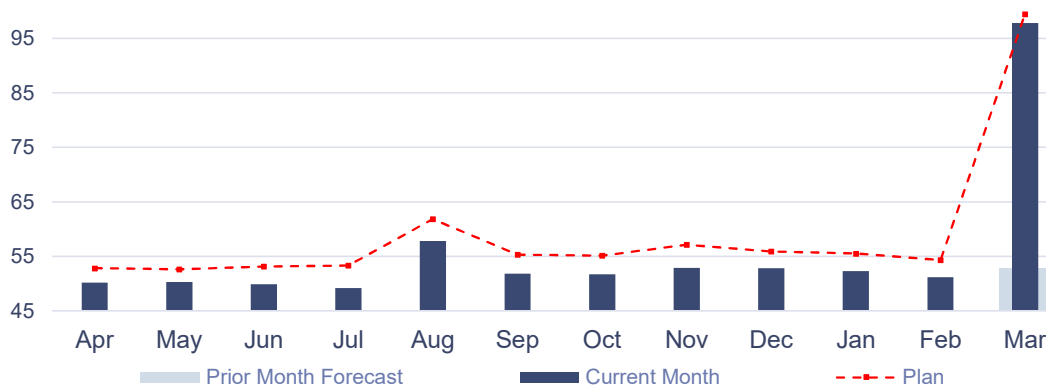
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**In-Month Actual**  
**£97.8m** ●  
Variance to Plan **£(1.6)m**

**End of Year Actual**  
**£667.8m** ●  
Variance to Plan **£(38.4)m**

**In-Year Growth**  
**9.2%**  
2024-25 Outturn **£611.7m**

## Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Pay Groups</b>	<b>51.7</b>	<b>52.9</b>	<b>52.8</b>	<b>52.3</b>	<b>51.2</b>	<b>97.8</b>	<b>667.8</b>
Administration and Estates	11.1	11.3	11.8	11.3	11.3	20.7	144.5
Allied Health, Scientists and Other	7.0	7.0	7.0	7.0	7.0	12.8	88.7
Medical and Dental	10.8	10.9	10.8	10.8	10.9	19.4	137.6
Nursing, Midwifery and Clinical Support	22.8	23.6	23.2	23.3	22.0	44.9	296.9
<b>Functions</b>	<b>51.7</b>	<b>52.9</b>	<b>52.8</b>	<b>52.3</b>	<b>51.2</b>	<b>97.8</b>	<b>667.8</b>
Chief Operating Officer Management	0.7	0.7	0.6	0.6	0.6	0.6	8.0
Community and Integrated Medicine	15.9	15.9	16.0	16.1	17.4	17.1	194.0
Mental Health and Learning Disabilities	5.7	5.8	5.8	5.9	6.0	5.8	69.0
Operational Allied Health and Health Sciences	5.6	5.5	5.6	5.6	5.5	5.6	66.0
Planned and Specialist Care	13.1	13.3	13.3	13.3	13.6	13.5	158.1
Primary Care	1.3	1.2	1.2	1.2	1.2	1.2	15.2
Executive Functions	9.4	10.4	10.2	9.7	6.8	54.0	157.5
<b>Total Expenditure</b>	<b>51.7</b>	<b>52.9</b>	<b>52.8</b>	<b>52.3</b>	<b>51.2</b>	<b>97.8</b>	<b>667.8</b>
<b>Plan</b>	<b>55.1</b>	<b>57.1</b>	<b>55.9</b>	<b>55.5</b>	<b>54.3</b>	<b>99.4</b>	<b>706.2</b>
<b>Variance to Plan</b>	<b>(3.4)</b>	<b>(4.2)</b>	<b>(3.2)</b>	<b>(3.2)</b>	<b>(3.1)</b>	<b>(1.6)</b>	<b>(38.4)</b>

## Key Information

Month 5, August, includes 2025-26 pay award expenditure, including year to date backpay circa £9.0m.

Month 8, November, Executive Functions increase relating to additional year to date Band 2 to 3 pay award and rebanding uplift expenditure mainly relating to Healthcare Support Workers within Nursing £0.6m.

Month 11, February, reduction in Nursing due to the retrospective back payment for Band 2 to 3 Healthcare Support Workers rebanding being £(1.0)m lower than anticipated.

Month 12, March, includes an increase of £42.8m relating to 9.4% National Pension Resource in line with funding, in addition to backdated recognition of outstanding claims for Band 2 to 3 rebanding dispute £0.8m, increase in carry forward Annual Leave accrual expenditure £0.8m and increase in pay and travel expenditure £0.3m. Additional Healthcare Support Workers and Fracture Liaison Service recruitment within Community and Integrated Medicine and increase in Nursing expenditure to support General Practices 7 day working.

# Variable Insights



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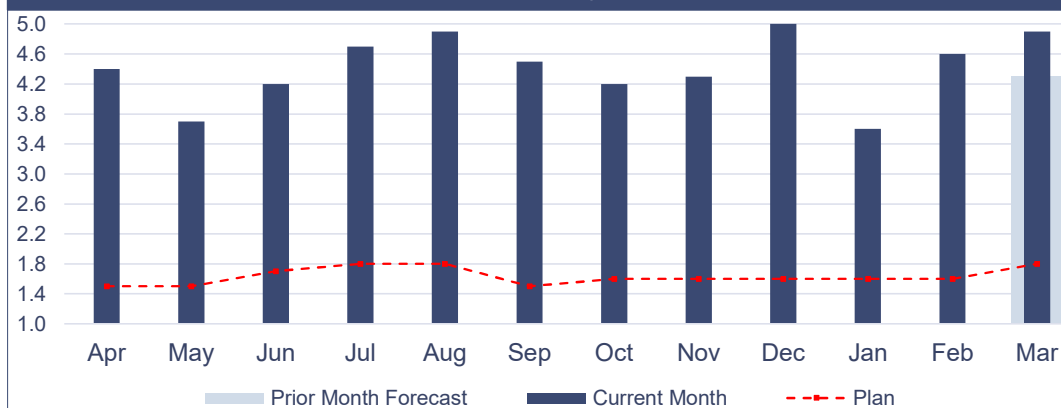
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**In-Month Actual**  
**£4.9m** ●  
Variance to Plan **£3.1m**

**End of Year Actual**  
**£53.2m** ●  
Variance to Plan **£33.9m**

**In-Year Growth**  
**(14.7)%**  
2024-25 Outturn **£62.4m**

Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Pay Groups</b>	<b>4.2</b>	<b>4.3</b>	<b>5.0</b>	<b>3.6</b>	<b>4.6</b>	<b>4.9</b>	<b>53.2</b>
Administration and Estates	0.3	0.3	0.4	0.3	0.4	0.6	4.3
Allied Health, Scientists and Other	0.2	0.2	0.2	0.1	0.2	0.2	1.9
Medical and Dental	2.0	2.1	2.5	1.6	2.3	2.6	27.1
Nursing, Midwifery and Clinical Support	1.7	1.7	1.9	1.6	1.8	1.5	19.9
<b>Functions</b>	<b>4.2</b>	<b>4.3</b>	<b>5.0</b>	<b>3.6</b>	<b>4.6</b>	<b>4.9</b>	<b>53.2</b>
Chief Operating Officer Management	-	-	-	-	-	(0.1)	
Community and Integrated Medicine	1.6	1.7	1.7	1.5	1.7	1.7	20.1
Mental Health and Learning Disabilities	0.3	0.3	0.3	0.2	0.2	0.2	3.5
Operational Allied Health and Health Sciences	0.3	0.3	0.3	0.2	0.3	0.4	3.0
Planned and Specialist Care	1.3	1.3	1.9	1.2	1.4	1.9	17.0
Primary Care	0.4	0.6	0.6	0.5	0.6	0.6	6.5
Executive Functions	0.3	0.3	0.3	(0.1)	0.3	0.3	3.0
<b>Total Expenditure</b>	<b>4.2</b>	<b>4.3</b>	<b>5.0</b>	<b>3.6</b>	<b>4.6</b>	<b>4.9</b>	<b>53.2</b>
<b>Plan</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.8</b>	<b>19.3</b>
<b>Variance to Plan</b>	<b>2.6</b>	<b>2.7</b>	<b>3.4</b>	<b>2.0</b>	<b>3.1</b>	<b>3.1</b>	<b>33.9</b>

## Key Information

Month 9, December, variable pay cost increases across both Medical & Dental and Nursing as a result of recovery performance backlog within Scheduled Care, including Waiting List Initiative payments, in addition to backdated retrospective claims. Nursing increases due to cover for vacancies and sickness.

Month 10, January, reduction due to Medical and Dental retrospective claims included in prior month, and further reduction in Medical Additional Duty Hours across areas, Planned and Specialist Care reduction in Medical variable cover required and Community and Integrated Medicine Nursing variable pay reduction due to unfilled shifts.

Month 11, February, increase in Variable Pay with an increase in the number of shifts filled from prior month and an increase in bank usage.

Month 12, March, increase relating to Medical Waiting List Initiative Sessions within Planned and Specialist Care in line with increased activity.

# Agency Insights



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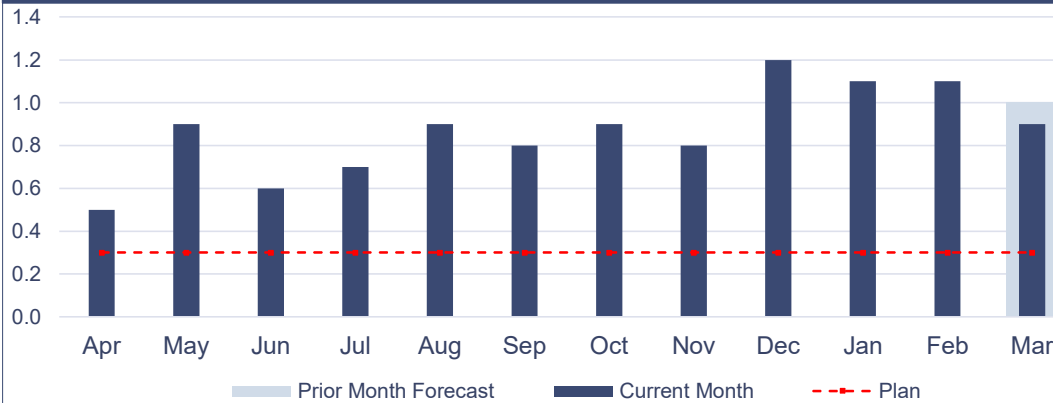
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**In-Month Actual**  
**£0.9m** ●  
Variance to Plan **£0.6m**

**End of Year Actual**  
**£10.4m** ●  
Variance to Plan **£6.3m**

**In-Year Growth**  
**(38.1)%**  
2024-25 Outturn **£16.8m**

## Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Pay Groups</b>	<b>0.9</b>	<b>0.8</b>	<b>1.2</b>	<b>1.1</b>	<b>1.1</b>	<b>0.9</b>	<b>10.4</b>
Administration and Estates	-	-	-	-	-	-	-
Allied Health, Scientists and Other	0.1	0.1	0.1	0.1	0.1	-	1.3
Medical and Dental	0.4	0.4	0.6	0.6	0.6	0.5	4.8
Nursing, Midwifery and Clinical Support	0.4	0.4	0.4	0.3	0.4	0.4	4.3
<b>Functions</b>	<b>0.9</b>	<b>0.8</b>	<b>1.2</b>	<b>1.1</b>	<b>1.1</b>	<b>0.9</b>	<b>10.4</b>
Chief Operating Officer Management	(0.0)	(0.0)	(0.0)	-	-	-	-
Community and Integrated Medicine	0.5	0.4	0.6	0.6	0.6	0.5	5.3
Mental Health and Learning Disabilities	0.1	0.1	0.1	0.1	0.1	0.1	1.0
Operational Allied Health and Health Sciences	0.2	0.1	0.3	0.2	0.2	0.2	2.3
Planned and Specialist Care	0.1	0.2	0.2	0.2	0.2	0.2	1.8
Primary Care	-	-	-	-	-	-	-
Executive Functions	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>0.9</b>	<b>0.8</b>	<b>1.2</b>	<b>1.1</b>	<b>1.1</b>	<b>0.9</b>	<b>10.4</b>
<b>Plan</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>4.1</b>
<b>Variance to Plan</b>	<b>0.6</b>	<b>0.5</b>	<b>0.8</b>	<b>0.7</b>	<b>0.7</b>	<b>0.6</b>	<b>6.3</b>

## Key Information

Month 9, December, premium pay cost increases across both Medical and Dental and Nursing as a result of recovery performance backlog within Scheduled Care, inclusive of arrears payments alongside an increased requirement for sickness cover. Anaesthetics continued use of the premium card.

Month 10, January, saw a decrease in agency expenditure due Community and Integrated Medicine being unable to fill shifts, and a reduction in agency reliance within Operational Allied Health, anticipated to continue in future months.

Month 12, March, slight reduction in agency reliance of Allied Health and Medical Locum agency mainly within Community and Integrated Medicine, with a reduction in retrospective shifts and filled shifts.

# Clinical Services and Supplies Insights



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## In-Month Actual

**£4.5m**

Variance to Plan **£0.4m**

## End of Year Actual

**£51.7m**

Variance to Plan **£3.4m**

## 3-Year Growth

**27.2%**

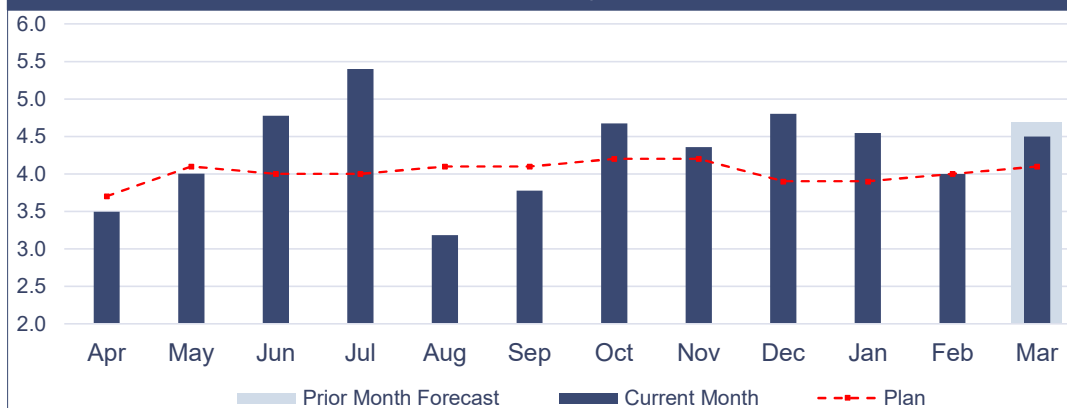
2022-23 Outturn **£40.6m**

## In-Year Growth

**9.0%**

2024-25 Outturn **£47.4m**

### Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Functions</b>	<b>4.6</b>	<b>4.3</b>	<b>4.7</b>	<b>4.5</b>	<b>4.0</b>	<b>4.5</b>	<b>51.7</b>
Chief Operating Officer Management	-	-	-	-	-	-	0.2
Community and Integrated Medicine	1.2	1.3	1.2	1.3	1.1	1.6	14.3
Mental Health and Learning Disabilities	-	-	-	-	-	-	0.3
Operational Allied Health and Health Sciences	1.2	1.1	1.4	1.2	1.2	1.0	13.7
Planned and Specialist Care	2.2	1.8	2.2	1.9	1.9	2.4	23.1
Primary Care	-	-	(0.1)	0.1	-	-	0.4
Executive Functions	-	0.1	-	0.1	(0.2)	(0.5)	(0.2)
<b>Total Expenditure</b>	<b>4.6</b>	<b>4.3</b>	<b>4.7</b>	<b>4.5</b>	<b>4.0</b>	<b>4.5</b>	<b>51.7</b>
<b>Plan</b>	<b>4.2</b>	<b>4.2</b>	<b>3.9</b>	<b>3.9</b>	<b>4.0</b>	<b>4.1</b>	<b>48.3</b>
<b>Variance to Plan</b>	<b>0.4</b>	<b>0.1</b>	<b>0.9</b>	<b>0.6</b>	<b>0.0</b>	<b>0.4</b>	<b>3.4</b>

## Key Information

Month 5, August, includes a year to date reclassification of Planned and Specialist Care Theatre outsourcing activity from Clinical Services and Supplies to Commissioned Healthcare Services.

Month 7, October, includes an increase relating to Planned and Specialist Care stock due to flooding replacements and increased stock levels due to new system.

Month 9, December, includes an increase in lab equipment within Pathology, increased disposables in line with Infection Prevention Control, Sleep Service and insulin consumables within Community and Integrated Medicine, and Planned and Specialist Care insourced activity within Operating Theatres.

Month 11, February, includes a reduction in Community and Integrated Medicine due to purchase of Heart Monitors in prior month and a recategorisation of expenditure to Other Non-Pay within Executive functions.

Month 12, March, increased consumables and insourcing within Planned and Specialist Care in line with increase in recovery activity and increase in insulin pump purchases and joint equipment stores within Community and Integrated Medicine.

# Commissioned Healthcare Services Insights



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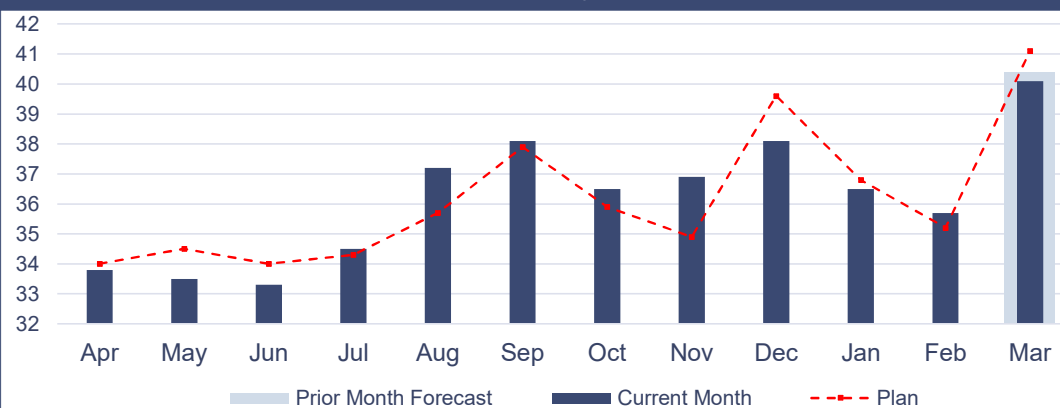
**In-Month Actual**  
**£40.1m** ●  
Variance to Plan **£(1.0)m**

**End of Year Actual**  
**£434.2m** ●  
Variance to Plan **£0.3m**

**3-Year Growth**  
**22.7%**  
2022-23 Outturn **£353.8m**

**In-Year Growth**  
**7.0%**  
2024-25 Outturn **£405.7m**

**Expenditure Monthly Trend (£'m)**



**Expenditure Trajectory Analysis (£'m)**

	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Functions</b>	<b>36.5</b>	<b>36.9</b>	<b>38.1</b>	<b>36.5</b>	<b>35.7</b>	<b>40.1</b>	<b>434.2</b>
Chief Operating Officer Management	-	-	-	-	-	-	-
Community and Integrated Medicine	2.6	2.6	3.0	2.4	2.4	2.9	31.1
Mental Health and Learning Disabilities	4.1	3.9	4.0	3.9	3.9	3.6	45.4
Operational Allied Health and Health Sciences	0.4	0.4	0.4	0.5	0.5	0.5	5.4
Planned and Specialist Care	1.0	1.3	(0.4)	1.0	0.9	4.0	12.1
Primary Care	10.3	10.3	13.4	10.6	9.7	10.1	123.4
Executive Functions	18.0	18.3	17.7	18.2	18.2	19.0	216.8
<b>Total Expenditure</b>	<b>36.5</b>	<b>36.9</b>	<b>38.1</b>	<b>36.5</b>	<b>35.7</b>	<b>40.1</b>	<b>434.2</b>
<b>Plan</b>	<b>35.9</b>	<b>34.9</b>	<b>39.6</b>	<b>36.8</b>	<b>35.2</b>	<b>41.1</b>	<b>433.9</b>
<b>Variance to Plan</b>	<b>0.6</b>	<b>1.9</b>	<b>(1.5)</b>	<b>(0.3)</b>	<b>0.5</b>	<b>(1.0)</b>	<b>0.3</b>

## Key Information

Month 5, August, year-to-date reclassification of Theatre outsourcing activity from Clinical Services and Supplies and backdated retrospective Continuing Healthcare uplifts.

Month 6, September, year-to-date Joint Commissioning Committee expenditure in line with funding relating to Pay Award Matrix and Vertex, all of which totalling £3.4m.

Month 9, December, year-to-date Primary Care Dental, Pharmacy and General Medical Services increase in pay uplift costs in line with funding.

Month 11, February, Primary Care General Medical Services Personally Administered Drugs and Appliances winter pressures being lower than anticipated £(0.7)m.

Month 12, March, increase within Planned and Specialist Care £3.0m largely relating to increase in theatres outsourcing in line with additional Welsh Government recovery funding for Outpatients, Diagnostics and addressing Waiting Times. Additional expenditure within Long Term Agreements in line with additional Welsh Government funding for Vertex and Joint Commissioning Committee £2.5m, offset by reduction in Continuing Healthcare packages longstanding liability with Local Authority £(0.7)m.

# Drugs and Prescribing Insights



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**In-Month Actual**

**£13.5m**



Variance to Plan **£0.2m**

**End of Year Actual**

**£148.8m**



Variance to Plan **£(5.1)m**

**3-Year Growth**

**5.8%**

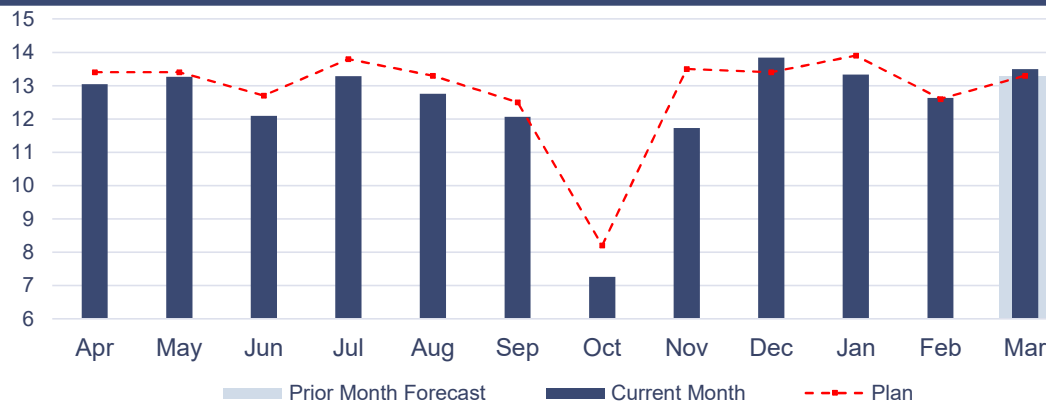
2022-23 Outturn **£140.6m**

**In-Year Growth**

**(3.9)%**

2024-25 Outturn **£154.9m**

**Expenditure Monthly Trend (£'m)**



	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Functions</b>	<b>7.3</b>	<b>11.7</b>	<b>13.8</b>	<b>13.3</b>	<b>12.6</b>	<b>13.5</b>	<b>148.8</b>
Chief Operating Officer Management	(0.0)	(0.0)	(0.0)	-	-	-	-
Community and Integrated Medicine	1.3	1.4	1.5	1.4	1.4	1.7	17.6
Mental Health and Learning Disabilities	0.1	0.1	0.1	0.1	-	0.1	1.1
Operational Allied Health and Health Sciences	0.5	0.4	0.6	0.5	0.5	0.5	6.0
Planned and Specialist Care	3.0	2.9	3.3	2.9	3.1	3.3	36.9
Primary Care	-	-	-	-	-	-	0.1
Executive Functions	2.3	6.8	8.4	8.4	7.7	7.9	87.0
<b>Total Expenditure</b>	<b>7.3</b>	<b>11.7</b>	<b>13.8</b>	<b>13.3</b>	<b>12.6</b>	<b>13.5</b>	<b>148.8</b>
<b>Plan</b>	<b>8.2</b>	<b>13.5</b>	<b>13.4</b>	<b>13.9</b>	<b>12.6</b>	<b>13.3</b>	<b>153.9</b>
<b>Variance to Plan</b>	<b>(0.9)</b>	<b>(1.8)</b>	<b>0.4</b>	<b>(0.6)</b>	<b>0.1</b>	<b>0.2</b>	<b>(5.1)</b>

## Key Information

Month 7, October, reduction of £6.1m as a year-to-date recognition of Aseptic Unit System accountancy gain saving alignment.

Month 9, December, increase relating to September Prescribing Audit Report, sighting an increased price per item of £0.09p in addition to volume increase. A proportion of the increase in cost per item relates to Mounjaro drugs being purchased in-month, with the step-up expected to continue in future months.

Month 10, January, reduction in Cancer Oncology Drugs from prior month due to in-month price per patient decrease of 19%.

Month 11, February, includes a reduction due to a recategorisation of expenditure to Other Non-Pay within Executive functions.

Month 12, March, increase in Homecare Drugs expenditure within Community and Integrated Medicine and Planned and Specialist Care.

# Other Non-Pay Insights



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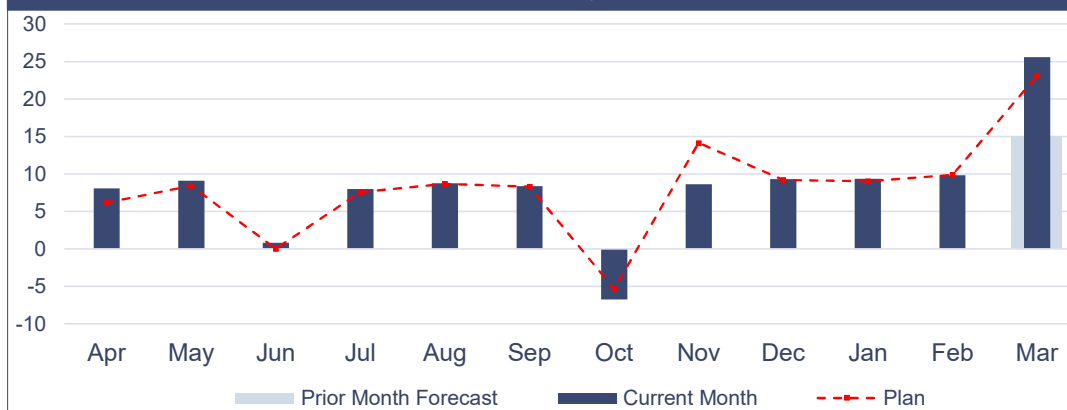
**In-Month Actual**  
**£25.6m** ○  
Variance to Plan **£2.5m**

**End of Year Actual**  
**£99.1m** ○  
Variance to Plan **£0.0m**

**3-Year Growth**  
**(10.8)%**  
2022-23 Outturn **£111.1m**

**In-Year Growth**  
**(30.0)%**  
2024-25 Outturn **£141.5m**

Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Functions</b>	<b>(6.7)</b>	<b>8.6</b>	<b>9.3</b>	<b>9.3</b>	<b>9.8</b>	<b>25.6</b>	<b>99.1</b>
Chief Operating Officer Management	0.1	-	0.2	-	-	0.1	0.9
Community and Integrated Medicine	0.8	1.0	0.8	1.2	1.1	1.3	11.4
Mental Health and Learning Disabilities	0.3	0.2	0.2	0.3	0.2	0.4	2.8
Operational Allied Health and Health Sciences	0.1	0.2	0.1	0.1	0.1	0.5	2.0
Planned and Specialist Care	0.3	0.4	0.4	0.3	0.4	0.7	4.4
Primary Care	0.2	0.1	0.2	0.2	0.2	0.3	2.0
Executive Functions	(8.5)	6.8	7.5	7.3	7.9	22.4	75.5
<b>Total Expenditure</b>	<b>(6.7)</b>	<b>8.6</b>	<b>9.3</b>	<b>9.3</b>	<b>9.8</b>	<b>25.6</b>	<b>99.1</b>
<b>Plan</b>	<b>(5.4)</b>	<b>14.1</b>	<b>9.2</b>	<b>9.0</b>	<b>9.9</b>	<b>23.1</b>	<b>99.1</b>
<b>Variance to Plan</b>	<b>(1.4)</b>	<b>(5.5)</b>	<b>0.2</b>	<b>0.3</b>	<b>(0.0)</b>	<b>2.5</b>	<b>0.0</b>

## Key Information

Month 3, June and Month 7, October Amortisation and revaluation and impairment adjustments of Capital Expenditure reduced by circa £8.0m and £16.2m respectively.

Month 12, March, includes a £13.8m increase in relation to anticipated Depreciation and Amortisation Impairment increases. Additional increase in March relating to increase in Workforce Tribunal costs £0.8m, dual running of new Radiology Informatics System Procurement system within Operational and Allied Health £0.3m, and increase in marketing, development and producing costs within Medical £0.2m.

# Income Insights



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**In-Month Actual**

**£10.4m**



Variance to Plan **£2.8m**

**End of Year Actual**

**£82.9m**



Variance to Plan **£8.4m**

**3-Year Growth**

**15.2%**

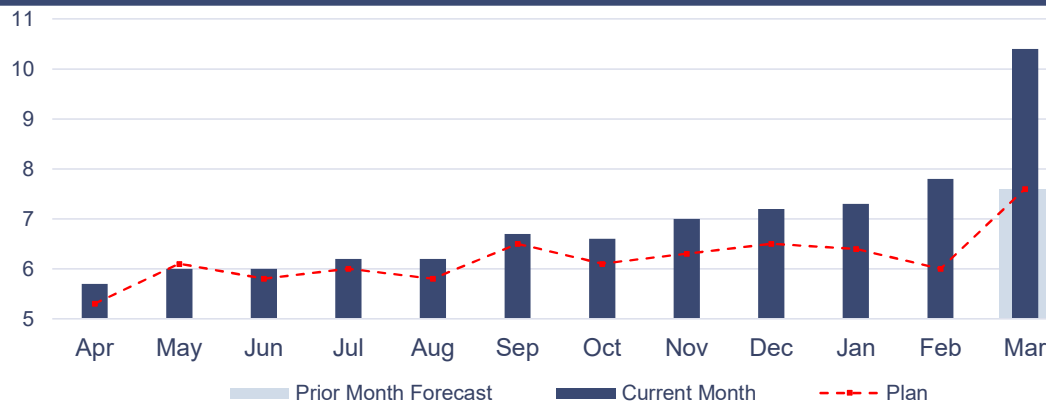
2022-23 Outturn **£72.3m**

**In-Year Growth**

**6.2%**

2024-25 Outturn **£78.4m**

## Income Monthly Trend (£'m)



## Income Trajectory Analysis (£'m)

	P07-26	P08-26	P09-26	P10-26	P11-26	P12-26	EOY
<b>Functions</b>	<b>6.6</b>	<b>7.0</b>	<b>7.2</b>	<b>7.3</b>	<b>7.7</b>	<b>10.4</b>	<b>82.9</b>
Chief Operating Officer Management	-	-	-	-	-	0.1	0.4
Community and Integrated Medicine	0.2	0.5	0.6	0.4	0.4	0.7	4.6
Mental Health and Learning Disabilities	0.3	0.3	0.3	0.3	0.2	0.4	3.2
Operational Allied Health and Health Sciences	0.3	0.3	0.3	0.3	0.2	0.7	3.8
Planned and Specialist Care	0.5	0.4	0.6	0.5	0.4	0.6	6.2
Primary Care	0.3	0.3	0.2	0.3	0.3	0.3	2.8
Executive Functions	5.0	5.3	5.3	5.6	6.2	7.7	62.0
<b>Total Income</b>	<b>6.6</b>	<b>7.0</b>	<b>7.2</b>	<b>7.3</b>	<b>7.7</b>	<b>10.4</b>	<b>82.9</b>
<b>Plan</b>	<b>6.1</b>	<b>6.3</b>	<b>6.5</b>	<b>6.4</b>	<b>6.0</b>	<b>7.6</b>	<b>74.5</b>
<b>Variance to Plan</b>	<b>0.5</b>	<b>0.7</b>	<b>0.6</b>	<b>0.9</b>	<b>1.8</b>	<b>2.8</b>	<b>8.4</b>

## Key Information

Month 11, February, includes a further increase in Velindre drugs rebate income relating to Mounjaro drugs in line with expenditure.

Month 12, March, additional income in relation to Housing with Care Funds projects expenditure £(1.2)m, additional income within Operational Allied Health £(0.5)m relating to Pathology Digital expenditure and Mortuary fees income, additional NWSSP income £(0.2)m and additional income for Diabetic consumables within Community and Integrated Medicine.

# End of Year – Key Drivers vs Plan



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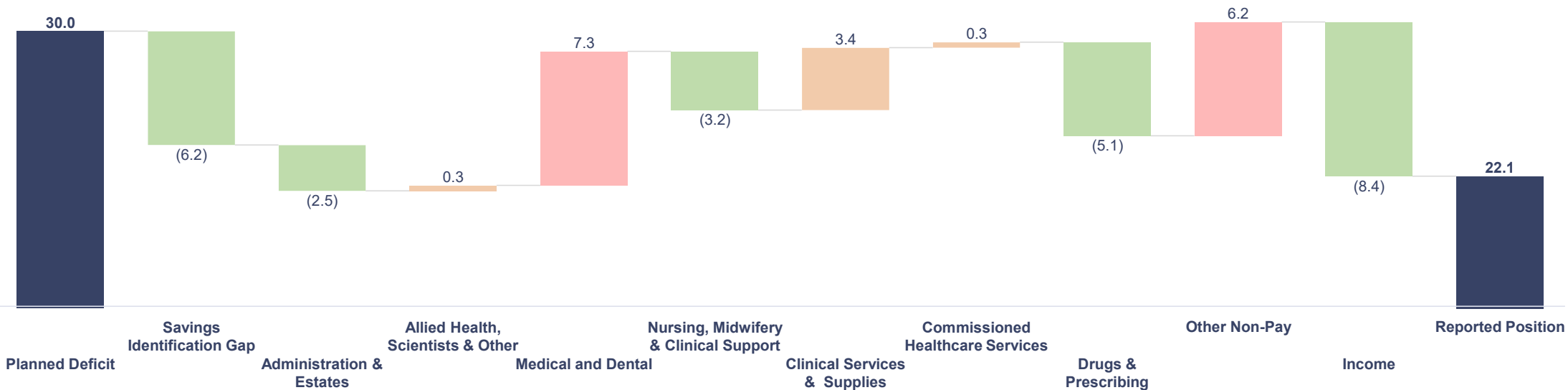
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## Key Information

**Medical and Dental** – Premium locum usage to cover vacancies, sickness and surge capacity within Planned and Specialist Care, Community and Integrated Medicine and Mental Health.

**Drugs & Prescribing** – Oncology drugs underspend due to price increases being lower than planned, and delays in expected NICE treatment increases. Public Health drugs underspend with lower uptake for Shingles and Covid-19 vaccination programmes, offset by high-cost drugs and Mounjaro uptake within Pharmacy and Medicines Management.

**Other Non-Pay** – Joint equipment stores usage, interim care beds demand and prior year Patient Flow invoice within Community and Integrated Medicine, Estates inflationary contract uplifts for maintenance, premises, energy and laundry, Workforce Tribunal costs and ongoing high Legal and Patient Support costs.

**Income** – Pharmacy and Medicines Management Velindre drugs rebate largely relating to Mounjaro uptake £(3.4)m. Continued Bowel and Breast Screening and Wet Age-related Macular Degeneration income overachievement £(1.0)m. NWSSP income overachievement £(1.0)m and Flying Start and Health Education and Improvement Wales £(0.4)m. Cost Recovery Unit of large cases and Non-Contracted Activity £(1.4)m.

# End of Year – Key Performance vs Plan



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Clinical Care Groups and Executive Functions (£'m)	Savings Gap to Target	Savings Delivery vs Plan Benefits	Core Operational Variation	Total	Key Information
<b>Planned Deficit</b>				<b>30.0</b>	
Chief Operating Officer Management	(0.3)	0.0	(0.5)	<b>(0.8)</b>	Clinical Care Group management structures vacancies due to ongoing recruitment.
Community and Integrated Medicine	4.0	0.0	3.2	<b>7.2</b>	Joint equipment stores usage, interim care beds demand, purchases of consumables for Infection Prevention control, high use of medical agency and locum costs due to site pressures, sickness and vacancy cover.
Mental Health and Learning Disabilities	(0.2)	0.0	1.5	<b>1.3</b>	Net increase of 21 Continuing Healthcare packages, purchase of Psychiatric Intensive Care Unit beds and Medical locum usage.
Operational Allied Health & Health Sciences	3.3	0.0	0.1	<b>3.4</b>	Over-achievement of income offset by Physiotherapy and Occupational Therapy agency and variable pay, and Pathology medical locum costs.
Planned and Specialist Care	2.2	0.3	1.8	<b>4.3</b>	Oncology drugs lower than planned, income overachievement offset by theatres insourcing and outsourcing and ongoing Medical locum usage.
Primary Care	(4.3)	0.0	(2.6)	<b>(6.9)</b>	Underspend relating to Dental contracts underperformance and General Medical Services supplementary services and Managed Practices.
Executive Functions	(10.9)	0.0	(5.5)	<b>(16.4)</b>	Reduction in uptake of vaccinations within Public Health, Central Income overachievement for Non-Contracted Activity and Overseas income, VAT recovery, funding confirmation for Band 2 to 3 rebanding dispute, offset by increase in Swansea Bay Long Term Agreement for emergency activity.
<b>Sub Total</b>	<b>(6.2)</b>	<b>0.3</b>	<b>(2.0)</b>	<b>(7.9)</b>	
<b>Unaudited Reported Position</b>				<b>22.1</b>	

# End of Year – Key Performance vs Prior Month



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Clinical Care Groups and Executive Functions (£'m)	Savings Gap to Target Movement	Savings Delivery vs Plan Movement	Core Operational Variation Movement	Total Movement	Key Information
<b>Prior Month Forecast</b>				22.1	
Chief Operating Officer Management	(0.1)	0.0	0.0	<b>(0.1)</b>	Further identification of pay underspend savings from prior month.
Community and Integrated Medicine	0.0	0.0	1.1	<b>1.1</b>	Joint equipment stores £0.4m, increase in Nursing expenditure to support with GP's 7 day working £0.3m, prior year Local Authority invoice £0.2m, additional Homecare Drugs £0.2m and insulin pumps costs £0.1m.
Mental Health and Learning Disabilities	(0.2)	0.0	(0.2)	<b>(0.4)</b>	Net reduction of 8 Continuing Healthcare packages and year to date recognition of underutilised Continuing Healthcare package.
Operational Allied Health & Health Sciences	0.0	0.0	0.1	<b>0.1</b>	Dual running of the new Radiology Informatics System Procurement system.
Planned and Specialist Care	0.0	0.0	0.8	<b>0.8</b>	Additional outsourced theatres activity and Medical Waiting List Initiative sessions, Children and Women Medical variable pay and additional Homecare Drugs.
Primary Care	(0.3)	0.0	(0.3)	<b>(0.6)</b>	24/25 Dental contract recoveries £(1.1)m offset by 25/26 GMS Global Sum payment rate correction adjustment £0.9m.
Executive Functions	0.1	0.0	(1.0)	<b>(0.9)</b>	VAT recovery reviews £(0.8)m, reduction in Continuing Healthcare longstanding liability £(0.7)m offset by increased provision for Workforce Tribunal costs £0.8m.
<b>Sub Total</b>	<b>(0.5)</b>	<b>0.0</b>	<b>0.5</b>	<b>0.0</b>	
<b>Unaudited Reported Position</b>				<b>22.1</b>	

# End of Year – Saving Delivery Performance



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## Savings

Savings Target

**£46.4m**

Recurrent = £19.0m  
Non-Recurrent = £27.4m

In-Year Recurrent Gap

**£4.6m** ○

Target = £19.0m  
Delivery = £14.4m

In-Year Non-Recurrent Gap

**£(10.5)m** ○

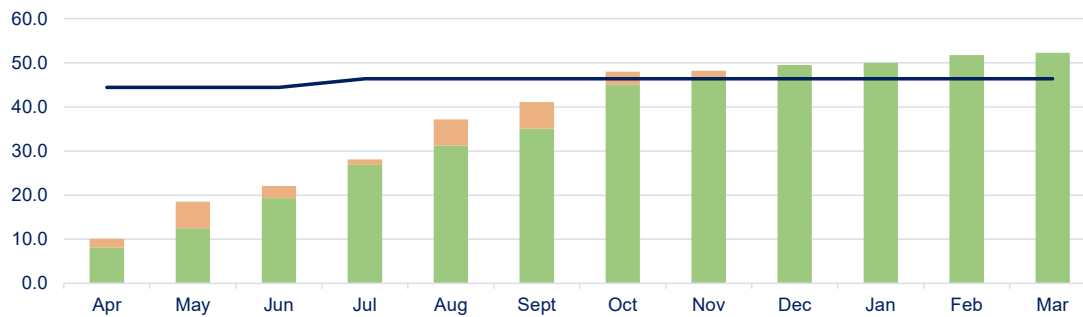
Target = £27.4m  
Delivery = £37.9m

Full Year Recurrent Gap

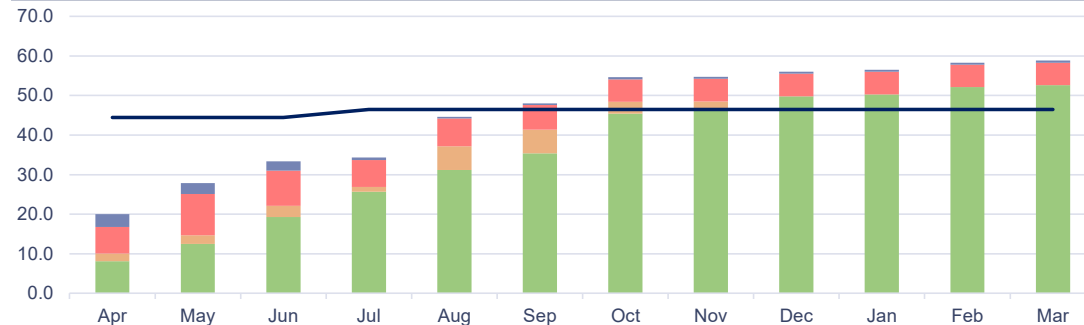
**£(4.1)m** ○

Target = £19.0m  
Delivery = £23.1m

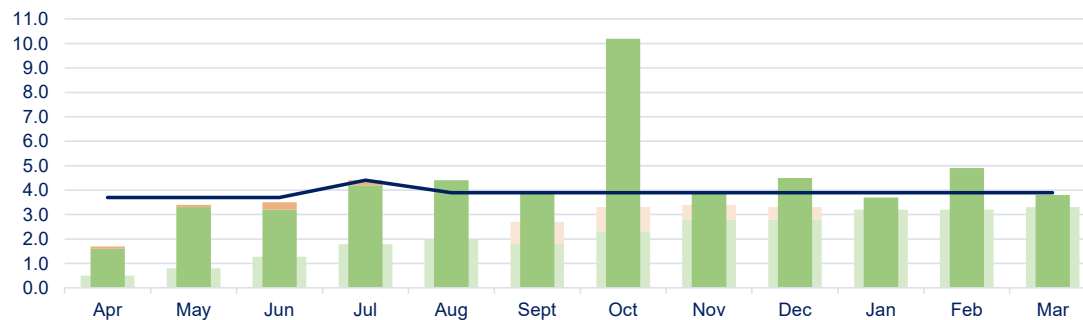
Monthly Trend of Annual In-Year Risk-Assessed Savings Delivery (£'m)



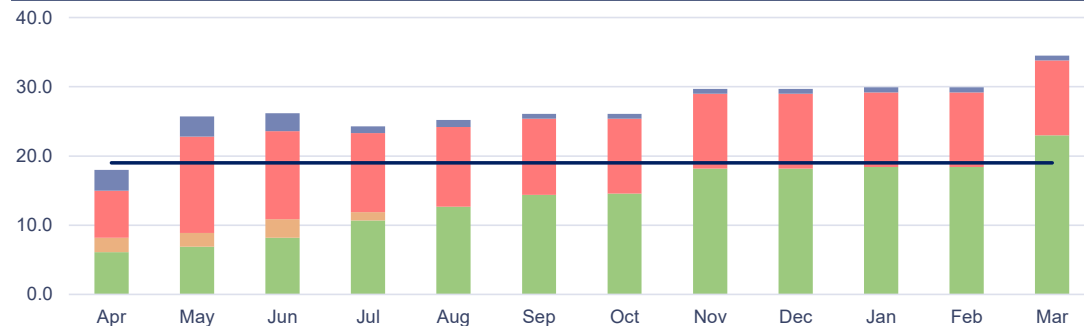
Monthly Trend of Annual In-Year Opportunity, Pipeline & Savings Plans (£'m)



Monthly Profiled Risk-Assessed Savings Delivery (£'m)



Monthly Trend of Annual Recurrent Opportunity, Pipeline & Savings Plans (£'m)



# End of Year – Savings Performance Breakdown



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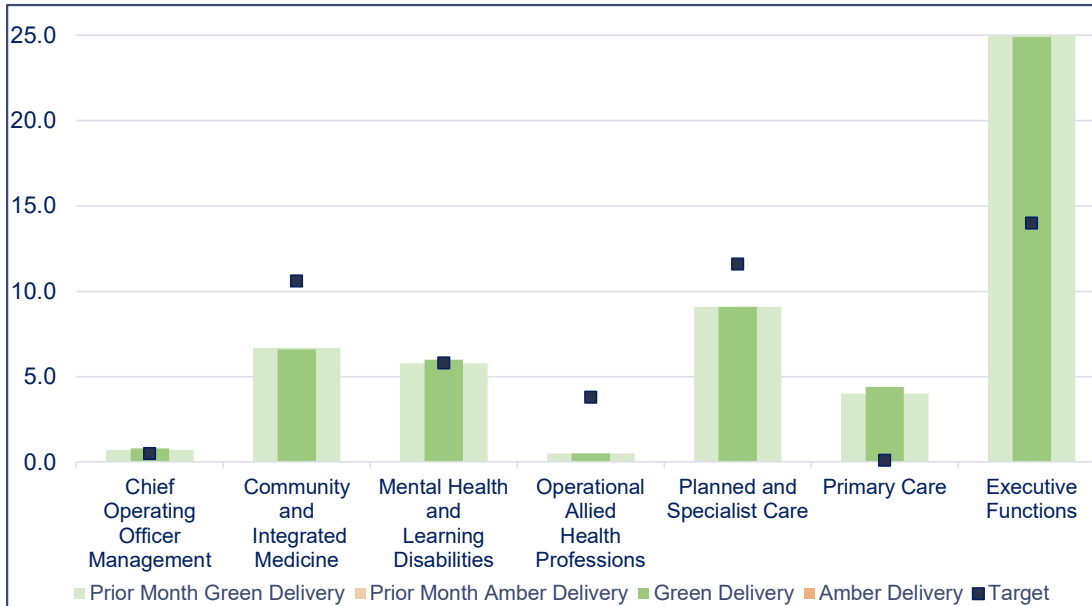
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## Savings Delivery vs Target (£'m)



## Savings Performance Breakdown (£'m)

Clinical Care Group	Target	Plan	Delivery	Gap
Chief Operating Officer Management	0.5	0.8	0.8	(0.3)
Community and Integrated Medicine	10.6	6.6	6.6	4.0
Mental Health and Learning Disabilities	5.8	6.0	6.0	(0.2)
Operational Allied Health and Health Sciences	3.8	0.5	0.5	3.3
Planned and Specialist Care	11.6	9.4	9.1	2.5
Primary Care	0.1	4.4	4.4	(4.3)
Executive Functions	14.0	24.9	24.9	(10.9)
<b>Grand Total</b>	<b>46.4</b>	<b>52.6</b>	<b>52.3</b>	<b>(5.9)</b>

## Key Information

Overall savings identification of £52.6m has been identified, resulting in a £(6.2)m savings over-identification against £46.4m target, with variations across Clinical Care Groups, and £0.3m under delivery within Planned and Specialist Care.

Newly identified schemes of £0.5m relate to underspend savings. Underspend savings identified related to £0.7m pay underspends across several Clinical Care Groups, and £0.3m related to Primary Care Dental underspends. Of the £0.7m pay underspend savings, £0.5m were to deliver in line with year to date run rate management of pay vacancy underspends

# End of Year – Core Operational Variation



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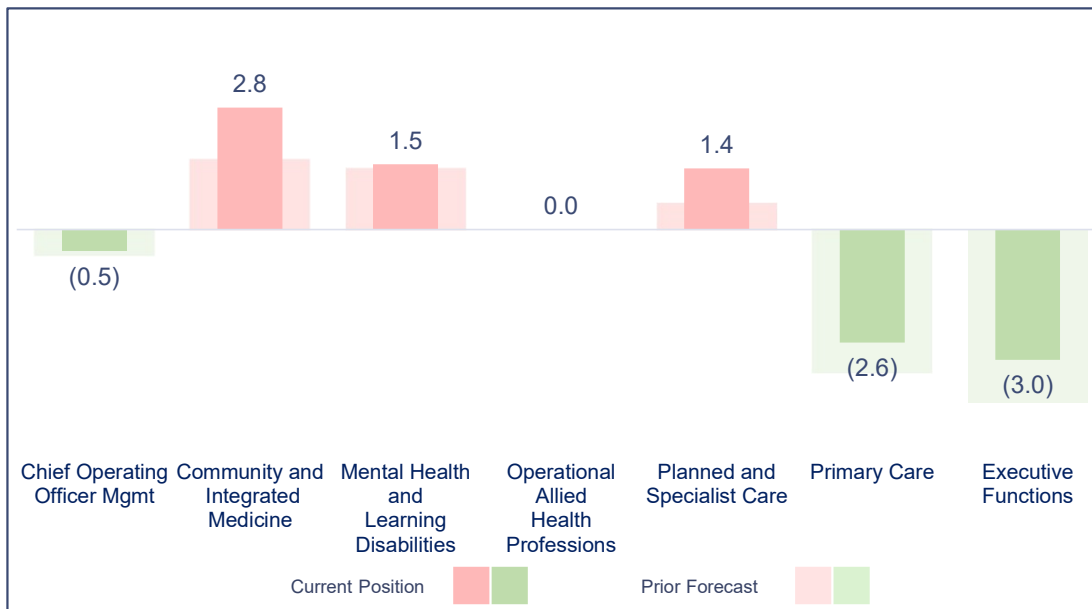
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## Core Operational Variation (£'m)



## Core Operational Variation (£'m)

Clinical Care Group	Pay	Non-Pay	Income	Total
Chief Operating Officer Management	(0.2)	(0.4)	0.1	(0.5)
Community and Integrated Medicine	0.4	3.9	(1.1)	3.2
Mental Health and Learning Disabilities	(0.2)	1.6	0.1	1.5
Operational Allied Health and Health Sciences	1.5	(0.1)	(1.3)	0.1
Planned and Specialist Care	2.6	0.2	(1.0)	1.8
Primary Care	0.4	(4.2)	1.2	(2.6)
Executive Functions	(2.9)	3.8	(6.4)	(5.5)
<b>Total</b>	<b>1.6</b>	<b>4.8</b>	<b>(8.4)</b>	<b>(2.0)</b>

## Key Information

**Community and Integrated Medicine** Clinical supplies relating to incontinence products, disposable consumables due to increased infection prevention control and insulin pumps, in addition to increased joint equipment stores costs, interim care beds demand, and prior year patient flow invoice, offset by income overachievement.

**Mental Health** Purchase of Psychiatric Intensive Care Unit beds from independent sector £1.4m and net increase of 21 Continuing Healthcare packages £0.7m.

**Planned and Specialist Care** Medical variable pay locum usage and Waiting List Initiative sessions. Theatres insourcing and outsourcing of activity, offset by delayed impact of new NICE Horizon funded Oncology drugs and reduction in drug prices. Income overachievement for Bowel Screening & Wet Age-related Macular Degeneration.

**Primary Care** Dental contracts underperformance £(2.0)m, and General Medical Services supplementary services and Managed Practices £(2.5)m, offset by Dental income underachievement.

**Executive Functions** Reduction in uptake of vaccinations within Public Health, Central Income overachievement for Non-Contracted Activity, VAT recovery, funding confirmation for Band 2 to 3 rebanding dispute, offset by increase in Swansea Bay Long Term Agreement for emergency activity. Increase in high-cost drugs and Mounjaro uptake offset by Velindre income rebates.

# In-Month – Key Drivers vs Plan

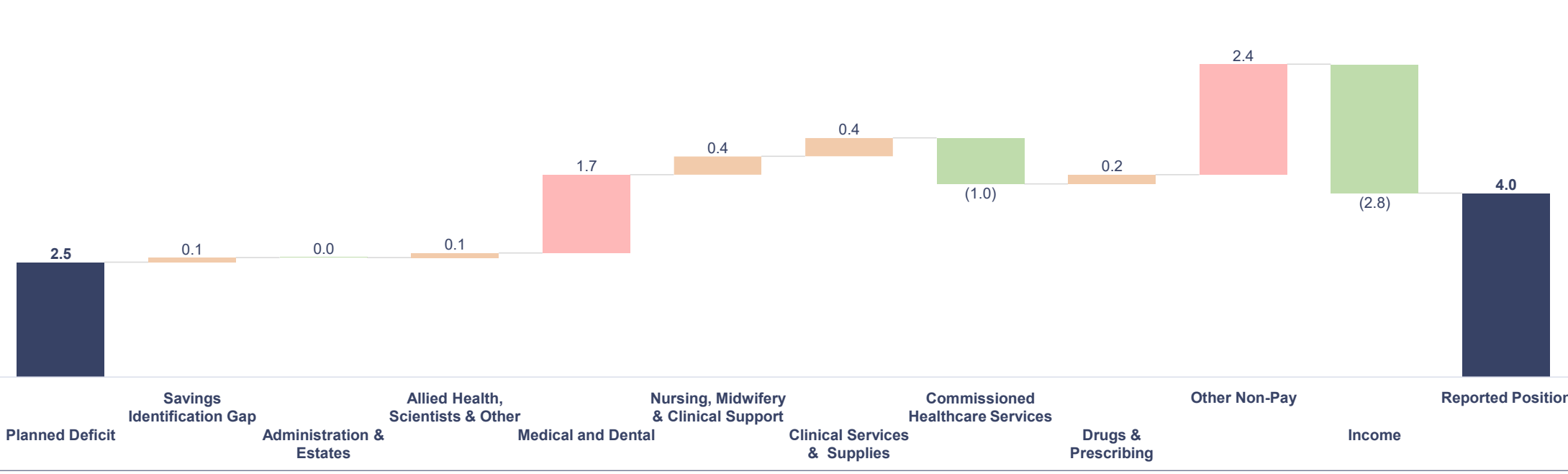


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## Key Information

**Medical and Dental** – Medical locum, premium rate card and waiting list initiative activity across Anaesthetics, Urology, Orthopaedics and Ophthalmology within Planned and Specialist Care and ongoing Medical Locum agency usage within Community and Integrated Medicine.

**Commissioned Healthcare Services** – General Medical Services supplementary services underspend and Dental contracts underperformance, in addition to reduction in Continuing Healthcare longstanding liability offset by Theatres outsourcing activity within Planned and Specialist Care.

**Other Non-Pay** – Increase in joint equipment stores within Community and Integrated Medicine, Workforce Tribunal costs provision and Medical marketing, development and producing costs

**Income** – Pharmacy Prescribing Rebates relating to Mounjaro drugs in line with increase in expenditure, Bowel and Breast Screening and Wet Age-related Macular Degeneration income overachievement and process change for Powys insulin pumps income.

# In-Month – Key Performance vs Plan



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Clinical Care Groups and Executive Functions (£'m)	Savings Gap to Target	Savings Delivery vs Plan Benefits	Core Operational Variation	Total	Key Information
<b>Planned Deficit</b>				<b>2.5</b>	
Chief Operating Officer Management	0.0	0.0	(0.1)	<b>(0.1)</b>	Reduction in pay and travel expenditure.
Community and Integrated Medicine	0.4	0.0	1.8	<b>2.2</b>	Ongoing Medical Locum usage, Nursing expenditure to support 7 day working. Joint equipment stores and Insulin pumps purchases.
Mental Health and Learning Disabilities	(0.1)	0.0	0.0	<b>(0.1)</b>	Net reduction of 8 Continuing Healthcare packages with offsetting expenditure on outsourced Psychiatric Intensive Care Unit beds.
Operational Allied Health & Health Sciences	0.3	0.0	0.3	<b>0.6</b>	Dual running of new Radiology Informatics System Procurement system, Medical Locum usage within Pathology, partially offset by income overachievement.
Planned and Specialist Care	0.3	0.0	1.8	<b>2.1</b>	Medical Locum, premium rate card and Waiting List Initiative activity, theatres insourcing and outsourcing activity offset by Oncology drugs reduction in prices and income overachievement.
Primary Care	(0.3)	0.0	(0.9)	<b>(1.2)</b>	Dental and General Medical Services underspends, in addition to 2024/25 Dental contract underperformance recovers £(1.1)m offset by General Medical Services Global Sum 2025/26 contract uplift £0.9m
Executive Functions	(0.5)	0.0	(1.5)	<b>(2.0)</b>	Central Income overachievement of Non-Contracted Activity and Overseas income, VAT recovery, reduction in Continuing Healthcare longstanding liability offset Workforce Tribunal costs increase.
<b>Sub Total</b>	<b>0.1</b>	<b>0.0</b>	<b>1.4</b>	<b>1.5</b>	
<b>Unaudited Gross Position</b>				<b>4.0</b>	

# In-Month – Key Performance vs Prior Month



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Clinical Care Groups and Executive Functions (£'m)	Savings Gap to Target Movement	Savings Delivery vs Plan Benefits Movement	Core Operational Variation Movement	Total Movement	Key Information
<b>Planned Deficit</b>				<b>0.0</b>	<b>No change to Planned Deficit of £2.5m</b>
Chief Operating Officer Management	0.1	0.0	(0.1)	0.0	Reduction in pay and travel expenditure
Community and Integrated Medicine	0.0	0.0	1.5	1.5	Joint equipment stores £0.4m, increase in Nursing expenditure to support with GP's 7 day working £0.3m, prior year Local Authority invoice £0.2m, additional Homecare Drugs £0.2m and insulin pumps costs £0.1m.
Mental Health and Learning Disabilities	(0.1)	0.0	(0.1)	(0.2)	Net reduction of 8 Continuing Healthcare packages and year to date recognition of underutilised Continuing Healthcare package.
Operational Allied Health & Health Sciences	0.0	0.0	0.3	0.3	Dual running of new Radiology Informatics System Procurement system.
Planned and Specialist Care	0.0	0.0	1.3	1.3	Additional insourced and outsourced theatres activity in addition to increase in Medical Waiting List Initiative sessions in line with activity.
Primary Care	1.3	0.0	(0.8)	0.5	Reduction in General Medical Services agreements and Personally Administered Drugs and Appliances lower winter pressure savings. 24/25 Dental contract recoveries offset by Global Sum payment rate changes.
Executive Functions	(0.1)	0.0	(1.3)	(1.4)	VAT recovery reviews £(0.8)m, reduction in Continuing Healthcare longstanding liability £(0.7)m, reduction in LTAs JCC Heart surgery activity £(0.3)m, offset by increased provision for Workforce Tribunal costs £0.8m.
<b>Sub Total</b>	<b>1.2</b>	<b>0.0</b>	<b>0.8</b>	<b>2.0</b>	
<b>Unaudited Gross Position</b>				<b>2.0</b>	

# In-Month – Savings Performance Breakdown



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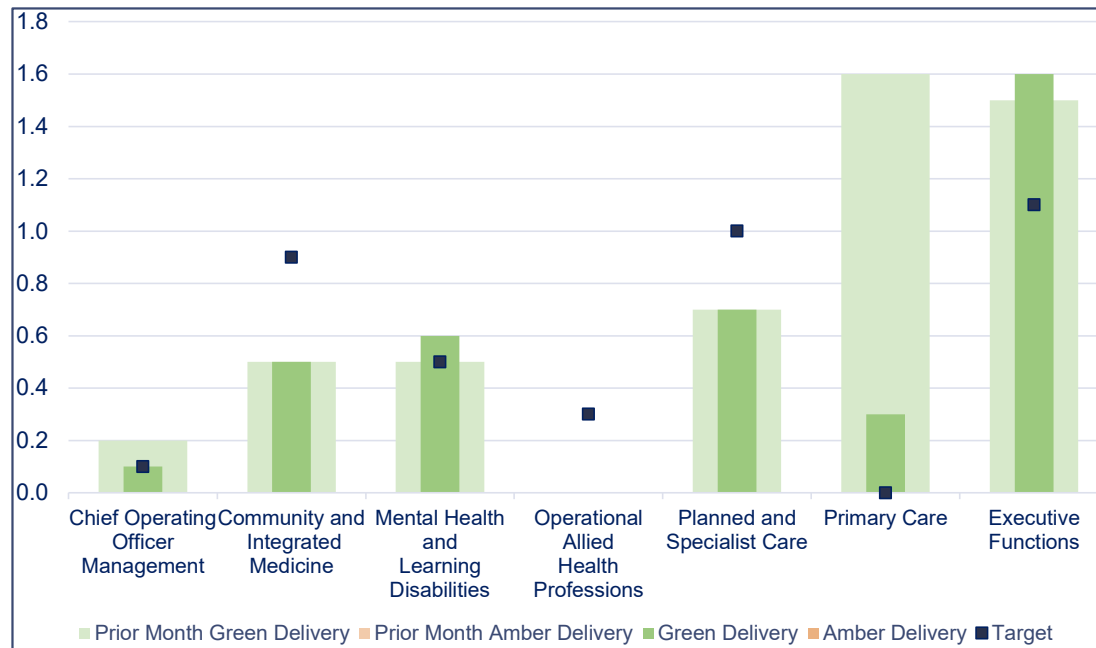
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## Savings Delivery vs Target (£'m)



## Savings Performance Breakdown (£'m)

Clinical Care Group	Target	Plan	Delivery	Gap
Chief Operating Officer Management	0.1	0.1	0.1	0.0
Community and Integrated Medicine	0.9	0.5	0.5	0.4
Mental Health and Learning Disabilities	0.5	0.6	0.6	(0.1)
Operational Allied Health and Health Sciences	0.3	0.0	0.0	0.3
Planned and Specialist Care	1.0	0.7	0.7	0.3
Primary Care	0.0	0.3	0.3	(0.3)
Executive Functions	1.1	1.6	1.6	(0.5)
<b>Grand Total</b>	<b>3.9</b>	<b>3.8</b>	<b>3.8</b>	<b>0.1</b>

## Key Information

Overall savings delivery of £3.8m has been achieved, resulting in a £0.1m savings under-delivery against £3.9m target, with variations across Clinical Care Groups

Of the savings delivered in-month, £1.3m relate to recurrent schemes and £2.5m relate to non recurrent schemes.

Newly identified schemes relate to underspend conversion of £0.5m, £0.2m relate to pay underspends and £0.3m relate to Dental underspends. A significant reduction in savings delivered from prior month is seen in Primary Care due to General Medical Services agreements underspends £(0.6)m and General Medical Services Personally Administered Drugs and Appliances saving being identified in prior month due to winter pressures being lower than anticipated £(0.7)m.

# In-Month – Core Operational Variation



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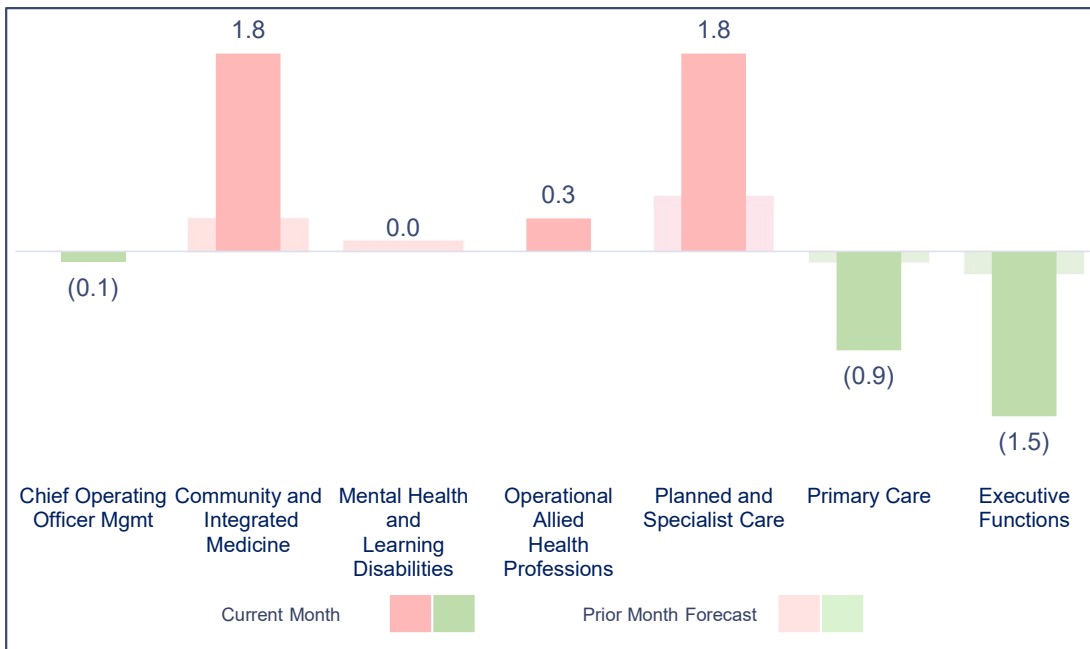
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## Core Operational Variation (£'m)



## Core Operational Variation (£'m)

Clinical Care Group	Pay	Non-Pay	Income	Total
Chief Operating Officer Management	(0.1)	0.0	0.0	(0.1)
Community and Integrated Medicine	0.7	1.5	(0.4)	1.8
Mental Health and Learning Disabilities	(0.1)	0.0	0.1	0.0
Operational Allied Health and Health Sciences	0.3	0.5	(0.5)	0.3
Planned and Specialist Care	0.8	1.2	(0.2)	1.8
Primary Care	(0.1)	(0.8)	0.0	(0.9)
Executive Functions	0.6	(0.3)	(1.8)	(1.5)
<b>Total</b>	<b>2.1</b>	<b>2.1</b>	<b>(2.8)</b>	<b>1.4</b>

## Key Information

**Community and Integrated Medicine** Ongoing usage of Medical Locum agency, Nursing expenditure to support 7 day working, joint equipment stores and Insulin pumps.

**Planned and Specialist Care** Medical Locum, premium rate card and Waiting List Initiative activity, theatres insourcing and outsourcing activity offset by Oncology drugs reduction in prices.

**Primary Care** Dental and General Medical Services underspends, in addition to 2024/25 Dental contract underperformance recovers £(1.1)m offset by General Medical Services Global Sum 2025/26 contract uplift £0.9m

**Executive Functions** Velindre income rebates in line with Mounjaro high-cost drug uptake and Central Income overachievement in relation to non-contracted activity.

# Capital Performance



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Capital

## Total Capital Performance

**£42.4m** ●

Annual Plan **£42.4m**

## All Wales Capital

**£32.6m** ●

Annual Plan **£32.4m**

## Discretionary Capital

**£7.7m** ●

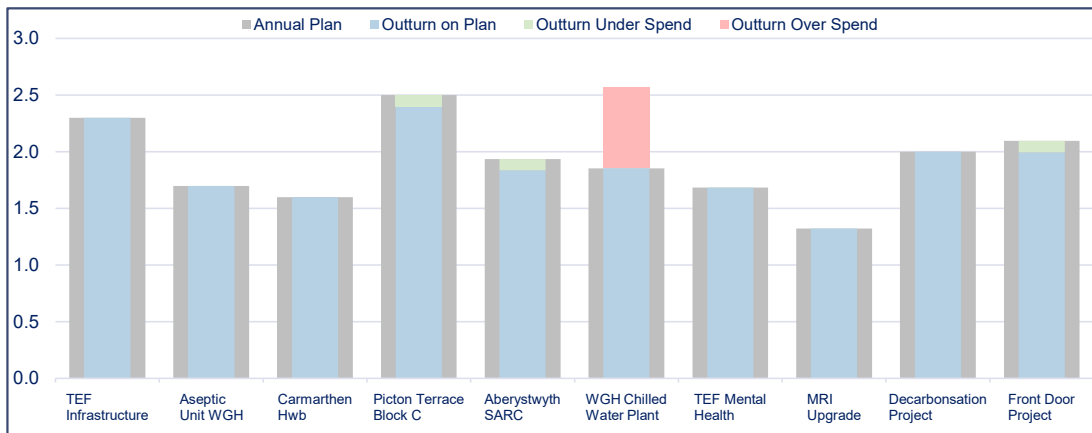
Annual Plan **£7.9m**

## IFRS 16

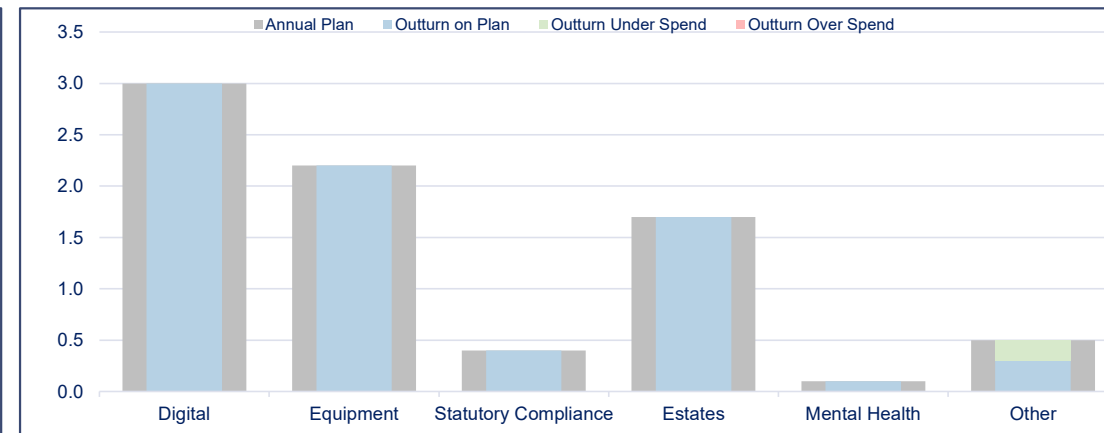
**£2.1m** ●

Capital Resource Limit **£2.1m**

### All Wales Capital Programme Top 10 Schemes (£'m)



### Discretionary Capital Programme Category Summary (£'m)



## Key Information

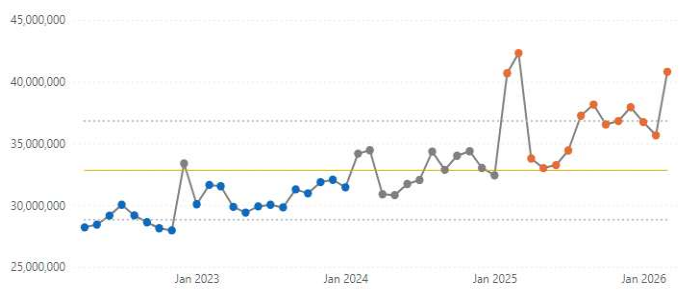
The Health Board has spent within its Capital Resource Limit. Variances from project allocations were managed internally across the capital programme, including through increased expenditure against discretionary schemes. Underspends against Carmarthen Hwb and Withybush Aseptics Unit have been managed through discretionary expenditure on Digital.

Annual plan figures above reflect the finalised Capital Resource Limit which is adjusted against discretionary for large All Wales Capital Programme project variances. Expenditure in the month of March was significantly higher than prior months at £18.9m, being 45% of the annual expenditure.

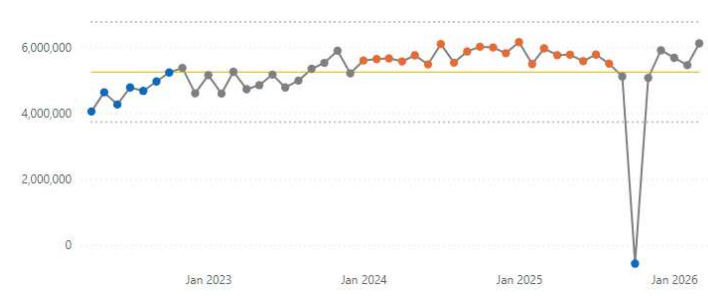
# Trend Analysis – Non-Pay and Income



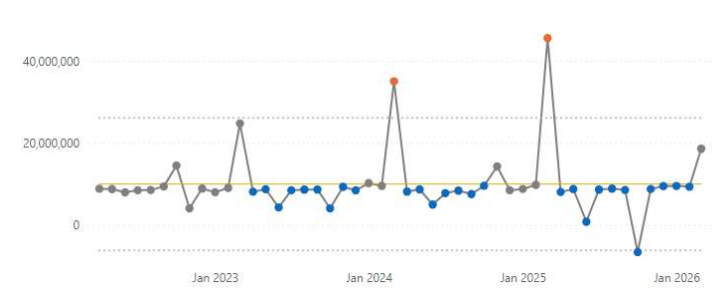
## Commissioned Healthcare Services (£)



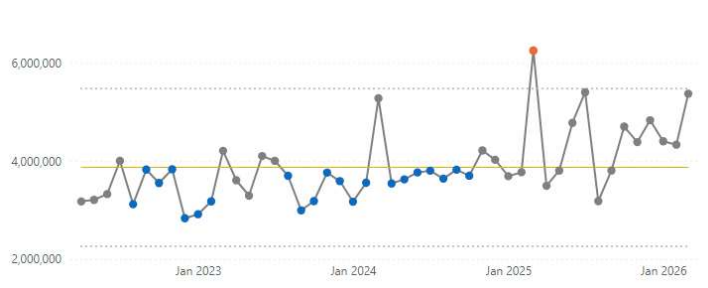
## Secondary Care Drugs (£)



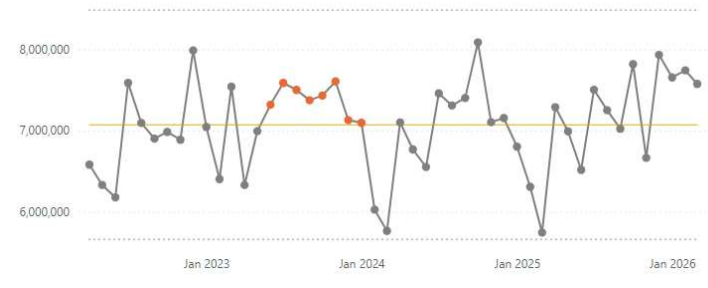
## Other Non-Pay (£)



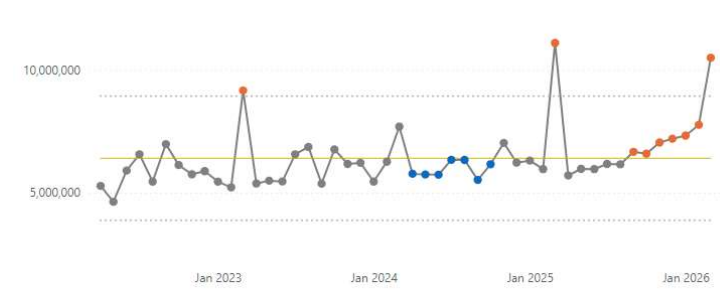
## Clinical Services and Supplies (£)



## Primary Care Prescribing (£)



## Income (£)



### Key Information

**Commissioned Healthcare Services** – Increase in Theatres outsourcing for Outpatients, Diagnostics and addressing Waiting Times within Planned and Specialist Care £3.0m and Long Term Agreements Vertex and Joint Commissioning Committee expenditure £2.5m in line with additional Welsh Government funding.

**Secondary Care Drugs** – Additional drug costs in-month relating to Homecare drugs, across Community and Integrated Medicine and Planned and Specialist Care.

**Other Non-Pay** – Increase in relation to Depreciation and Amortisation Impairment increases.

**Clinical Services & Supplies** – Increased consumables and insourcing in line with activity within Planned and Specialist Care and increase in insulin pump purchases and joint equipment stores.

**Income** – Increase in income relating to Housing with Care Funds projects expenditure.

# Trend Analysis – Pay Agenda for Change



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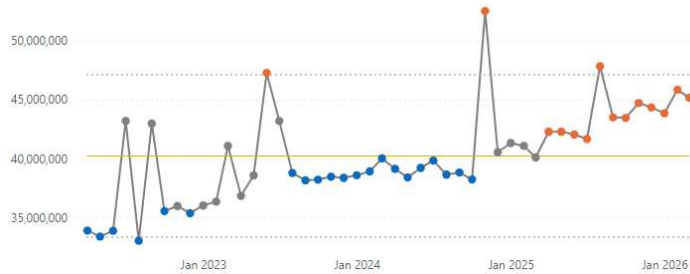
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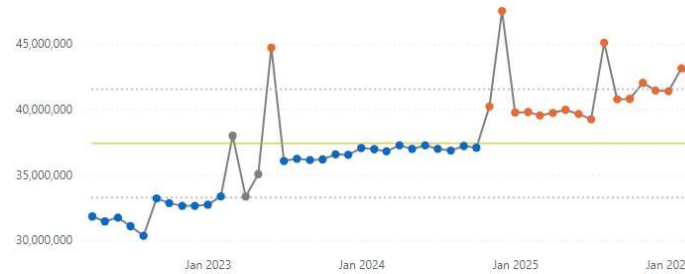
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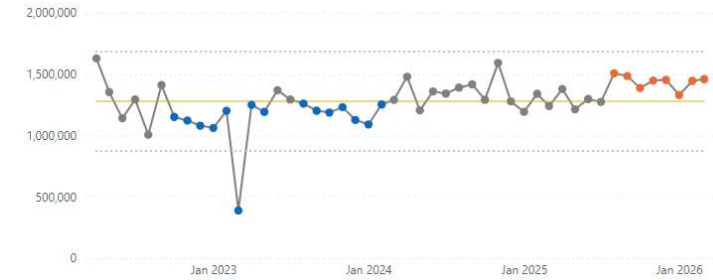
## Total (£)



## Substantive (£)



## Bank (£)



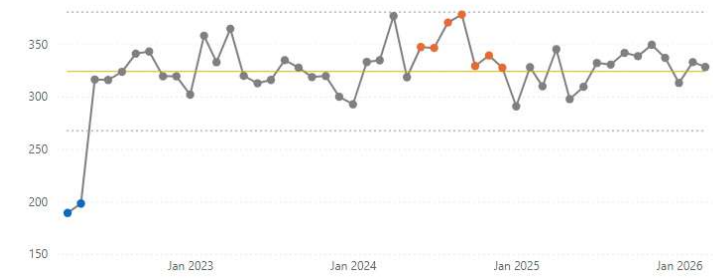
## Total (WTE)



## Substantive (WTE)



## Bank (WTE)



## Key Information

**Substantive £ and WTE** – There is an increase in Substantive WTE of 21 WTE which were mainly in Estates and Facilities and Operational Allied Health and Health Sciences.

**Bank £ and WTE** – There has been overall reduction of 5 WTE seen in-month compared to Month 11.

# Trend Analysis – Pay Agenda for Change



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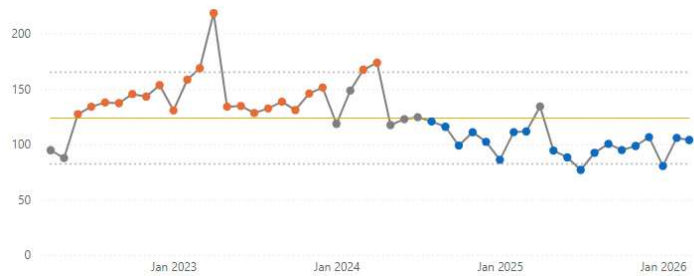
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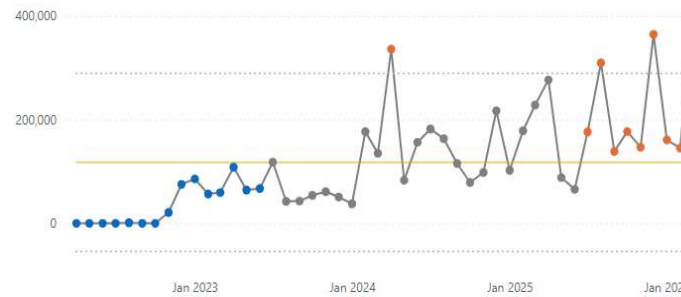
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## Overtime (£)



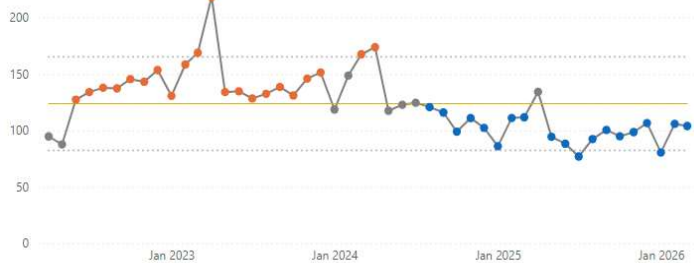
## WLI (£)



## Agency (£)



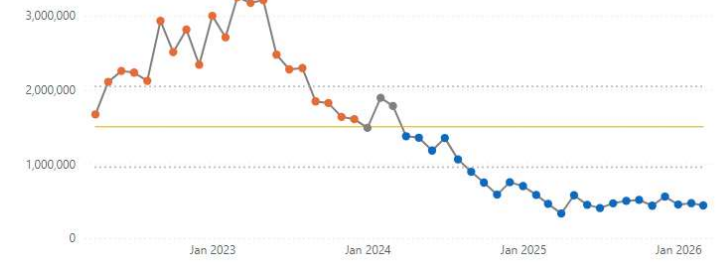
## Overtime (WTE)



## WLI (WTE)



## Agency (WTE)



## Key Information

**Waiting List Initiative** – Waiting List Initiative expenditure has increased by circa £250k compared to Month 11 to cover additional activity within Planned and Specialist Care.

# Trend Analysis – Pay Medical and Dental



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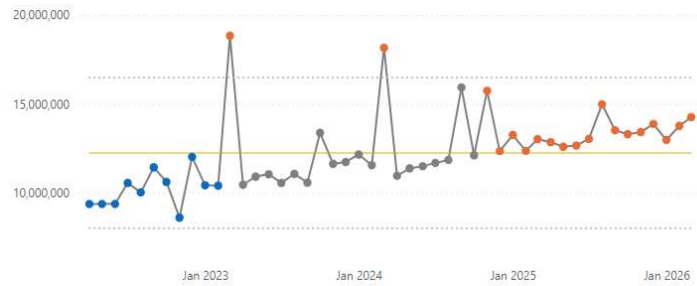
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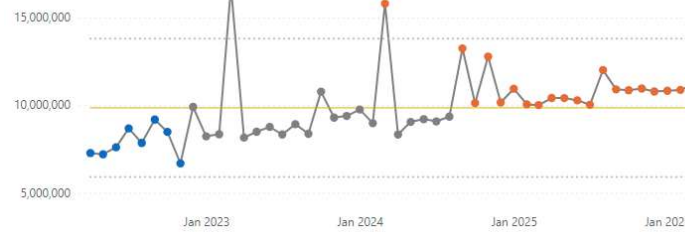
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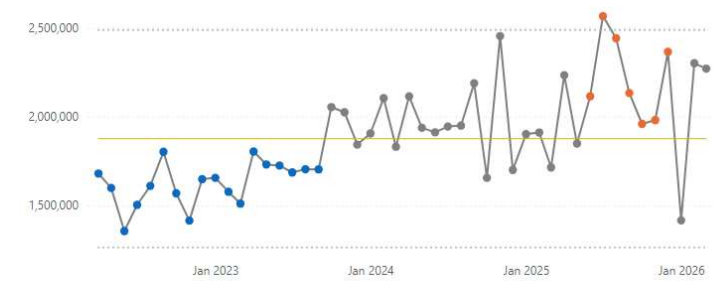
## Total (£)



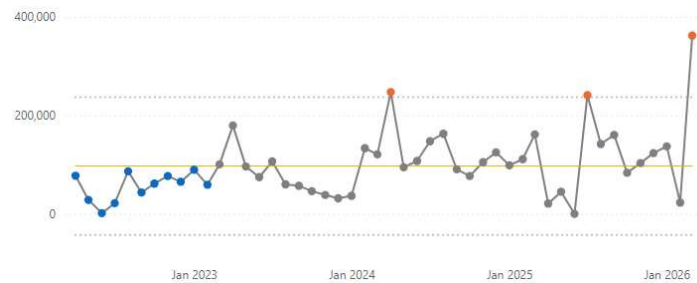
## Substantive (£)



## Additional Hours (£)



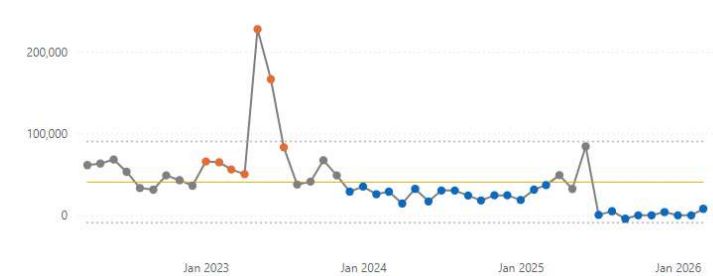
## WLI (£)



## On Contract Agency Premium (£)



## Off Contract Agency Premium (£)



## Key Information

**Waiting List Initiative** – Continued usage of Medical Waiting List Initiative expenditure mainly within Anaesthetics in Planned and Specialist Care to meet Waiting Time Targets, there's an increase of circa £340k from prior month.

**On Contract Agency Premium** – Reduction in Medical agency usage and shifts filled within Community and Integrated Medicine from 22 WTE in Month 11 to 13 WTE in Month 12.

**Medical Stabilisation programme** – The introduction of Medical Rate card will ensure that there will be a consistent rate across the Health Board and reduce variation.

# Staffing Establishment Reports



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Ward Staffing Level (WTE) for Nursing and Health Care Support Workers (HCSW)	Total Fill Rate	Total WTE	Substantive WTE	Substantive WTE Vacancy	Variable WTE	Agency (Premium) WTE	Total Over/(Under) Staffed
<b>Chief Operating Officer</b>	<b>102.2%</b>	<b>2,661</b>	<b>2,324</b>	<b>(264)</b>	<b>275</b>	<b>55</b>	<b>68</b>
<b>Community and Integrated Medicine</b>	<b>103.2%</b>	<b>1,907</b>	<b>1,649</b>	<b>(189)</b>	<b>205</b>	<b>49</b>	<b>64</b>
Carmarthenshire Integrated System	103.5%	1,142	999	(104)	125	17	37
Ceredigion Integrated System	107.5%	326	270	(30)	38	17	24
Pembrokeshire Integrated System	99.4%	439	380	(55)	42	15	3
<b>Mental Health and Learning Disabilities</b>	<b>104.7%</b>	<b>287</b>	<b>236</b>	<b>(38)</b>	<b>50</b>	<b>1</b>	<b>13</b>
<b>Planned and Specialist Care</b>	<b>96.6%</b>	<b>467</b>	<b>439</b>	<b>(37)</b>	<b>20</b>	<b>5</b>	<b>(9)</b>
Cancer and Scheduled Care	94.6%	165	148	(23)	10	5	(6)
Children, Women and Family Health	97.6%	302	291	(14)	10	-	(3)
<b>Grand Total</b>	<b>102.2%</b>	<b>2,661</b>	<b>2,324</b>	<b>(264)</b>	<b>275</b>	<b>55</b>	<b>68</b>

All Other Staffing Levels (WTE) Excluding Medical and Ward Nursing & HCSWs	Total Fill Rate	Total WTE	Substantive WTE	Substantive WTE Vacancy	Variable WTE	Agency (Premium) WTE	Total Over/(Under) Staffed
<b>Chief Executive</b>	<b>90.6%</b>	<b>87</b>	<b>86</b>	<b>(8)</b>	<b>-</b>	<b>-</b>	<b>(8)</b>
<b>Chief Operating Officer</b>	<b>93.7%</b>	<b>5,273</b>	<b>5,114</b>	<b>(452)</b>	<b>142</b>	<b>10</b>	<b>(297)</b>
Chief Operating Officer Management	81.6%	112	108	(20)	3	-	(17)
Community and Integrated Medicine	97.0%	1,409	1,366	(118)	39	3	(75)
Mental Health and Learning Disabilities	90.3%	916	905	(115)	10	-	(105)
Operational Allied Health and Health Sciences	97.2%	1,129	1,100	(45)	28	-	(17)
Planned and Specialist Care	95.0%	1,491	1,426	(97)	56	7	(32)
Primary Care	87.2%	216	209	(57)	6	-	(51)
<b>Executive Director of Allied Health Professions and Health Sciences</b>	<b>95.2%</b>	<b>896</b>	<b>840</b>	<b>(68)</b>	<b>55</b>	<b>-</b>	<b>(13)</b>
<b>Executive Director of Finance</b>	<b>89.9%</b>	<b>418</b>	<b>414</b>	<b>(60)</b>	<b>4</b>	<b>-</b>	<b>(55)</b>
<b>Executive Director of Nursing, Quality and Patient Experience</b>	<b>90.9%</b>	<b>177</b>	<b>176</b>	<b>(18)</b>	<b>-</b>	<b>-</b>	<b>(17)</b>
<b>Executive Director of Public Health</b>	<b>87.6%</b>	<b>143</b>	<b>143</b>	<b>(19)</b>	<b>-</b>	<b>-</b>	<b>(18)</b>
<b>Executive Director of Strategy and Planning</b>	<b>93.9%</b>	<b>49</b>	<b>49</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>
<b>Executive Director of Workforce and Organisational Development</b>	<b>74.6%</b>	<b>227</b>	<b>226</b>	<b>(73)</b>	<b>1</b>	<b>-</b>	<b>(71)</b>
<b>Executive Medical Director</b>	<b>87.0%</b>	<b>320</b>	<b>319</b>	<b>(35)</b>	<b>-</b>	<b>-</b>	<b>(34)</b>
<b>Grand Total</b>	<b>92.7%</b>	<b>7,590</b>	<b>7,367</b>	<b>(734)</b>	<b>202</b>	<b>10</b>	<b>(514)</b>

# In-Month – Revenue vs Plan Variance (£'k)



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Clinical Care Group and Executive Functions (£'k)	Pay				Non-Pay				Income	Grand Total
	Administration and Estates	Allied Health, Scientists and Other	Medical and Dental	Nursing, Midwifery and Clinical Support	Clinical Services and Supplies	Commissioned Healthcare Services	Drugs and Prescribing	Other Non-Pay	Income	
<b>Chief Executive</b>	(2)							(27)	15	(14)
<b>Chief Operating Officer</b>	53	(81)	1,194	331	1,427	79	(280)	1,155	(1,001)	2,877
Chief Operating Officer Management	49	2	4	(135)	11	(3)		(30)	(23)	(125)
Community and Integrated Medicine	(105)	38	305	430	586	349	182	427	(443)	1,771
Mental Health and Learning Disabilities	11	(132)	65	(49)	(4)	3	0	50	88	33
Operational Allied Health and Health Sciences	5	22	190	99	207	21	(91)	340	(498)	296
Planned and Specialist Care	155	14	580	1	655	643	(350)	225	(170)	1,753
Primary Care	(62)	(25)	49	(16)	(28)	(934)	(22)	142	45	(851)
<b>Executive Director of Allied Health Professions and Health Sciences</b>	16	(14)		(4)	(87)	0	0	219	(61)	70
Estates and Facilities	4			(4)	(87)		0	219	(61)	72
Executive Allied Health Professions and Health Sciences	12	(14)				0				(2)
<b>Executive Director of Finance</b>	13	7	(15)	(2)	1	(15)		219	(120)	87
Digital	9	7	(15)	(2)	1	(15)		179	(118)	47
Finance	4					(1)		40	(2)	41
<b>Executive Director of Nursing, Quality and Patient Experience</b>	30	(10)		(52)	1	(21)		61	16	24
<b>Executive Director of Public Health</b>	(14)	22	(1)	(48)	6	9	120	8	18	120
<b>Executive Director of Strategy and Planning</b>	4	0	(2)		1	203	(1)	53	(75)	182
LTAs with other NHS Providers	4				1	209	(1)	(0)		212
Strategy and Planning	0	0	(2)			(6)		53	(75)	(29)
<b>Executive Director of Workforce and Organisational Development</b>	57	(12)	11	(57)	(1)	61	(2)	160	(18)	199
<b>Executive Medical Director</b>	39	0	54	31	44	8	642	379	(1,056)	141
Medical	42	13	54	16	28		0	313	(204)	262
Pharmacy and Medicines Management	(3)	(13)		15	16	8	642	66	(852)	(121)
<b>Health Board Wide</b>	(218)	171	442	152	(967)	(1,321)	(267)	204	(472)	(2,275)
<b>Planned Deficit</b>								2,500		2,500
<b>Savings Identification</b>								51		51
<b>Grand Total</b>	(20)	83	1,684	350	425	(997)	211	4,981	(2,754)	3,963

# End of Year – Revenue vs Plan Variance (£'k)



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	Administration and Estates	Allied Health, Scientists and Other	Medical and Dental	Nursing, Midwifery and Clinical Support	Clinical Services and Supplies	Commissioned Healthcare Services	Drugs and Prescribing	Other Non-Pay	Income	
<b>Chief Executive</b>	(18)				0	1		(108)	15	(111)
<b>Chief Operating Officer</b>	(1,617)	367	7,255	(1,168)	4,321	217	(6,864)	3,284	(1,948)	3,846
Chief Operating Officer Management	(123)	25	(12)	(114)	51	(34)		(420)	84	(544)
Community and Integrated Medicine	(1,277)	(51)	2,071	(344)	1,842	596	(491)	1,911	(1,054)	3,202
Mental Health and Learning Disabilities	(55)	(608)	943	(522)	45	1,983	(403)	(9)	138	1,511
Operational Allied Health and Health Sciences	58	535	460	454	281	(285)	(508)	446	(1,337)	103
Planned and Specialist Care	135	46	2,940	(107)	2,474	2,274	(5,358)	838	(1,022)	2,220
Primary Care	(354)	419	854	(534)	(372)	(4,317)	(103)	519	1,242	(2,645)
<b>Executive Director of Allied Health Professions and Health Sciences</b>	(635)	(171)		(34)	(38)	0	4	1,053	(135)	45
Estates and Facilities	(779)			(34)	(38)		4	1,052	(135)	71
Executive Allied Health Professions and Health Sciences	144	(171)				0		1		(26)
<b>Executive Director of Finance</b>	(112)	80	(28)	7	1	(487)	0	354	(568)	(752)
Digital	(61)	29	(28)	7	1	(468)		388	(564)	(696)
Finance	(51)	51				(19)	0	(34)	(3)	(56)
<b>Executive Director of Nursing, Quality and Patient Experience</b>	(281)	(62)	0	(30)	(1)	28		474	160	288
<b>Executive Director of Public Health</b>	(265)	174	(83)	(341)	(24)	1	(500)	(17)	(166)	(1,220)
<b>Executive Director of Strategy and Planning</b>	(7)	41	(2)		1	1,999	1	134	(165)	2,001
LTA's with other NHS Providers	43				1	2,005	1	(3)		2,047
Strategy and Planning	(50)	41	(2)			(6)		137	(165)	(46)
<b>Executive Director of Workforce and Organisational Development</b>	2	48	(18)	(32)	2	174	(31)	(331)	(102)	(289)
<b>Executive Medical Director</b>	20	(382)	234	118	30	(19)	2,438	56	(3,605)	(1,109)
Medical	30	9	234	(75)	50		(0)	(204)	(164)	(119)
Pharmacy and Medicines Management	(10)	(392)		194	(20)	(19)	2,438	260	(3,441)	(990)
<b>Health Board Wide</b>	402	171	(65)	(1,711)	(920)	(1,637)	(120)	1,315	(1,862)	(4,426)
<b>Planned Deficit</b>								30,000		30,000
<b>Savings Identification</b>								(6,183)		(6,183)
<b>Grand Total</b>	(2,513)	265	7,294	(3,190)	3,372	276	(5,071)	30,031	(8,375)	22,089

# End of Year – Savings Detail (£'k)



GIG  
CYMRU  
NHS  
WALES

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## Clinical Care Group and Executive Functions (£'k)

	Annual Savings Target	In-Year Identified Plans	In-Year Recurrent Delivery	In-Year Non Recurrent Delivery	In-Year Total Forecast Delivery	In-Year Forecast Shortfall	In-Year % Saving vs Budget	Recurrent Forecast Delivery	Recurrent Forecast Shortfall	Recurrent % Saving vs Budget
<b>Chief Executive</b>	<b>38</b>	<b>545</b>	<b>84</b>	<b>461</b>	<b>545</b>	<b>(507)</b>	<b>16.1%</b>	<b>222</b>	<b>(184)</b>	<b>6.6%</b>
<b>Chief Operating Officer</b>	<b>32,438</b>	<b>27,729</b>	<b>8,596</b>	<b>18,860</b>	<b>27,456</b>	<b>4,982</b>	<b>4.2%</b>	<b>12,309</b>	<b>20,129</b>	<b>1.9%</b>
Chief Operating Officer Management	500	838	0	838	838	(338)	6.6%	0	500	0.0%
Community and Integrated Medicine	10,565	6,631	2,842	3,788	6,631	3,935	2.7%	2,922	7,643	1.2%
Mental Health and Learning Disabilities	5,851	6,053	1,375	4,678	6,053	(202)	5.9%	1,375	4,476	1.3%
Operational Allied Health and Health Sciences	3,785	480	480	0	480	3,305	0.6%	494	3,291	0.6%
Planned and Specialist Care	11,638	9,366	3,799	5,294	9,092	2,546	4.3%	7,418	4,220	3.5%
Primary Care	99	4,361	100	4,261	4,361	(4,263)	38.9%	100	(1)	0.9%
<b>Executive Director Of Allied Health Professions and Health Sciences</b>	<b>2,063</b>	<b>316</b>	<b>316</b>	<b>0</b>	<b>316</b>	<b>1,747</b>	<b>0.6%</b>	<b>316</b>	<b>1,747</b>	<b>0.6%</b>
Estates and Facilities	2,053	316	316	0	316	1,737	0.6%	316	1,737	0.6%
Executive Allied Health Professions and Health Sciences	10	0	0	0	0	10	0.0%	0	10	0.0%
<b>Executive Director Of Finance</b>	<b>638</b>	<b>2,574</b>	<b>493</b>	<b>2,081</b>	<b>2,574</b>	<b>(1,936)</b>	<b>11.1%</b>	<b>527</b>	<b>112</b>	<b>2.3%</b>
Digital	532	1,929	384	1,545	1,929	(1,397)	11.2%	417	115	2.4%
Finance	106	645	109	536	645	(539)	10.8%	109	(3)	1.8%
<b>Executive Director Of Nursing, Quality and Patient Experience</b>	<b>243</b>	<b>670</b>	<b>201</b>	<b>470</b>	<b>670</b>	<b>(427)</b>	<b>7.2%</b>	<b>243</b>	<b>0</b>	<b>2.6%</b>
<b>Executive Director Of Public Health</b>	<b>107</b>	<b>980</b>	<b>107</b>	<b>873</b>	<b>980</b>	<b>(873)</b>	<b>14.9%</b>	<b>107</b>	<b>(0)</b>	<b>1.6%</b>
<b>Executive Director Of Strategy and Planning</b>	<b>1,902</b>	<b>1,763</b>	<b>518</b>	<b>1,245</b>	<b>1,763</b>	<b>139</b>	<b>2.9%</b>	<b>518</b>	<b>1,384</b>	<b>0.9%</b>
LTA's With Other NHS Providers	1,841	940	457	483	940	901	1.7%	457	1,384	0.8%
Strategy and Planning	61	823	61	762	823	(762)	22.1%	61	(0)	1.6%
<b>Executive Director Of Workforce and Organisational Development</b>	<b>247</b>	<b>3,653</b>	<b>247</b>	<b>3,405</b>	<b>3,653</b>	<b>(3,406)</b>	<b>24.1%</b>	<b>247</b>	<b>(1)</b>	<b>1.6%</b>
<b>Executive Medical Director</b>	<b>6,421</b>	<b>2,865</b>	<b>2,440</b>	<b>425</b>	<b>2,865</b>	<b>3,555</b>	<b>2.9%</b>	<b>2,456</b>	<b>3,965</b>	<b>2.4%</b>
Medical	74	74	74	0	74	(0)	1.7%	74	(0)	1.7%
Pharmacy and Medicines Management	6,347	2,791	2,366	425	2,791	3,556	2.9%	2,382	3,965	2.5%
<b>Health Board Wide</b>	<b>2,303</b>	<b>11,486</b>	<b>1,371</b>	<b>10,115</b>	<b>11,486</b>	<b>(9,183)</b>	<b>31.7%</b>	<b>1,485</b>	<b>819</b>	<b>4.1%</b>
<b>Grand Total</b>	<b>46,400</b>	<b>52,583</b>	<b>14,373</b>	<b>37,936</b>	<b>52,309</b>	<b>(5,909)</b>	<b>5.4%</b>	<b>18,429</b>	<b>27,971</b>	<b>1.9%</b>

## CYFARFOD BWRDD PRIFYSGOL IECHYD UNIVERSITY HEALTH BOARD MEETING

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	28 May 2026
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	Financial Performance Assurance Report – Month 1 2026/27
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Huw Thomas, Executive Director of Finance
<b>SWYDDOG ADRODD: REPORTING OFFICER:</b>	Andrew Spratt, Deputy Director of Finance Jennifer Thomas, Head of Corporate Reporting

**Pwrpas yr Adroddiad (dewiswch fel yn addas)**

**Purpose of the Report (select as appropriate)**

Ar Gyfer Penderfyniad/For Decision

### ADRODDIAD SCAA

#### SBAR REPORT

##### Sefyllfa / Situation

The purpose of this report is to outline the Health Board's financial position to date, against the Financial Plan and assesses the key financial projections, risks and opportunities for the financial year, including the implications of in-year recurrent delivery for the forthcoming financial year.

##### Cefndir / Background

The Board recognises that approving a budget which included a planned deficit was a 'novel and contentious action' and, as such, the Accountable Officer wrote to the Director General Health, Social Care and Early Years Group in Welsh Government (WG) to advise them of this action in line with requirements.

The 2026/27 financial plan is represented by a planned deficit of £41.0m, after the delivery of £42.8m of savings.

Following the approval gained at the Finance and Performance Committee on 24 February 2026, the delegation of budgets was made to Executive Directors and Clinical Care Group (CCG) / Executive Function leads in March 2026.

The Board, at its meeting on 26 March 2026, endorsed and approved the submission of the annual plan to WG. The Board recognised that the financial plan does not deliver against our statutory requirement to break-even over a three year period, and our planned financial outturn is much higher than the target control total (TCT) set by WG, with a deficit of £22.1m aligned to the 2025/26 outturn position.

The WG expectation is that the Health Board should plan to deliver, as a minimum, the 2025/26 financial outturn of £22.1m, and ongoing dialogue continues, with an expectation that the Health Board further improves its financial forecast beyond the revised annual plan deficit.

Initial feedback from Welsh Government is that, on the basis the plan represents a deteriorating financial position and does not meet the required expectations set out by Welsh Government, the plan is considered to be unacceptable and unsupportable.

## Asesiad / Assessment

### Financial position Month 1 – In month and End of year forecast

- The in-month financial position is a deficit of £5.5m, which is an adverse deviation against the £3.4m in-month deficit plan due to the savings target of £3.6m being under-identified by £2.7m. The £0.9m savings identified being fully delivered in-month. The savings under-identification has been offset by a core operational underspend of £0.6m.
- The Health Board's reported outturn is £41.0m, with mitigating actions of £22.6m required and not currently robustly confirmed.
- Urgent action is required to deliver savings and reduce the mitigating actions in future months.
- The following table summarises the key drivers, with full analysis included within **Appendix 1**.

Key Driver (£'m)	Current month variance to breakeven	Year to Date variance to breakeven	End of Year forecast to breakeven
<b>Planned Deficit</b>	3.4	3.4	41.0
Unidentified / (Identified) savings gap / (improvement)	2.7	2.7	35.6
Under / (Over) delivery of savings schemes	0.0	0.0	0.0
Core operational variation	(0.6)	(0.6)	(13.0)
<b>Gross Forecast</b>	5.5	5.5	63.6
Future Mitigating Actions	0.0	0.0	(22.6)
<b>Reported Position</b>	5.5	5.5	41.0

### Outlook for 2026/27 financial year

- The 2026/27 annual plan included a planned financial deficit of £41.0m, as discussed and agreed in the Board meeting on 26 March 2026.
- A new corporate risk has been created, with the reference 2326 and a score of 20. Whilst there is a healthy opportunities catalogue, which is being reviewed across all services, and featured as the focus of a Systems Leaders Meeting timeout on 15 April 2026, there is currently a significant risk to delivering the £41.0m planned deficit, due to a deficiency of robust and confirmed savings plans, and an increasing cost base compared to 2025/26.
- The increasing cost base that is currently being experienced relates to overspends within Community and Integrated Medicine relating to service offerings above planned levels, the use of additional medical agency across several portfolios and uncertainly around the containment of Planned and Specialist Care expenditure being in line with the agreed annual plan activity levels and therefore budgets.
- Several portfolios have also confirmed, via an Executive Team led process, that they are not able/willing to convert non-recurrent savings delivered in 2025/26 into recurrent savings for 2026/27 – an expectation clearly set out by WG – should these spending plans convert to actual cost increases, there will be less non-recurrent opportunities to rely upon, with additional savings activities being required to be implemented to achieve the total savings target of £42.8m.
- A rapid assessment of the broader annual plan has been conducted by WG. Their feedback from this assessment was shared with the Health Board on 22 April 2026, stating that they consider the annual plan to be unacceptable and unsupportable due to the deterioration of both performance and finance trajectories.

- In light of the WG response to the Annual Plan, the Board action, as covered in agenda item 11 - Annual Plan 2026/27, is proposed to be broadened to highlight a route to breakeven, assuming support can be gained from WG for a configuration deficit. Agenda item 11 includes an update which sets out actions to de-risk the Plan and reduce the financial deficit.

### **Alert (may require discussion)**

“At this stage, there is limited assurance that current actions will be sufficient to address the issue satisfactorily, or that it can be resolved within existing capacity. Further executive intervention and engagement is required.”

### **Top priority alerts**

Included within **Appendix 1** are the top priority alerts which need to be mitigated, the key themes being:

- **Medical pay and rostering - Additional cover at premium costs** - Continuing use of additional medical cover, including premium locum and agency in BGH, WGH, Planned Care and Mental Health. Rate card adoption required and comprehensive use of Allocate to be embedded
- **Robustness of Continuing Healthcare approach** - Increased CHC expenditure requiring further detailed analysis and explanation
- **Conscious decisions potentially compounding delivery of Annual Plan** - The following known decisions have been made outside of the annual planning process, with full clarity on their financial impact being sought ahead of the Month 2 reporting cycle:
  - Newly qualified streamlining nursing over establishment – mitigation plan being created
  - Anaesthetist rate card extended, increasing Medical costs
  - Breast consultant over-established – retiree should have offset but has not
  - Critical Care Bank usage utilised outside of variable pay framework
  - Out of area MHL D outsourcing beds – Ministerial Priority conflict
  - Patient Flow Unit established without business case approval
- **Identification and delivery of robust savings plans** - There is a significant identification gap for savings schemes across Clinical Care Groups, Estates & Facilities and Pharmacy & Medicines Management. Escalation for the Finance domain is likely due to risk associated with delivering the annual plan equitably across services.

### **Savings delivery and impact on underlying deficit**

- Of the annual savings target of £42.8m, £7.2m has been identified and forecast to fully deliver on an in-year basis resulting in a £35.6m under-identification gap. Of the schemes identified £2.1m are recurrent savings and £5.1m are non-recurrent savings. There are a further £5.3m of Red and £4.7m of Blue pipeline savings being developed but currently don't have robust assured plans.
- **Proactive declaration of savings** – an updated principle has been implemented for 2026/27 whereby an ongoing report will be made available highlighting underspends that have yet to be converted to savings. Underspends are not to be offset with unrelated overspends. Transparency is expected to be heightened, enabling further actionable insights. Reactive reporting of non-recurrent underspend savings will cease in 2026/27.
- Failure to correctly forecast savings into the financial year will result in a credibility issue with Welsh Government. Any underspends need to be proactively managed and forecasted as underspend savings into the financial year.
- The underlying deficit carried forward into the 2026/27 financial year is £40.8m, which assumes full recurrent conversion of £42.8m savings target. As at Month 1, the full year recurrent savings gap is £40.7m, resulting in an underlying deficit of £81.5m.

## Cash

- Cash is forecast to run out at the start of March 2026 with WG only likely to support the target control total. Ongoing dialogue pertaining to the acceptability of the annual plan continues with WG, and depending on the outcome, implementation of the cash management strategy could be required.

### Advise (to monitor)

There are areas of concern where assurance has been taken on actions in place but requires close monitoring. An early warning of an emerging and potentially serious concern.

### Escalation approach and Ways of Working Changes

For a continued period, there have been several portfolios in Level 3 escalation for Finance, as well as other domains. The Level 4 escalation level has yet to be used, as it is pending finalisation with the Executive Team. This highlights a key risk where appropriate responses to the escalation framework have not materialised in a sufficient time period, and that continued escalation highlights ineffective actions.

As part of the Executive Team dialogue surrounding the escalation process change for 2026/27, existing governance arrangements are to be stood down, as explained in the Systems Leaders Meeting on 15 April 2026, and replaced with a more aligned and streamlined structure within the Chief Operating Officer portfolio. This approach will be mirrored across all Executive Functions also.

By standing down the current governance arrangements, including Executive Improving Together meetings, Escalation Recovery meetings, Integrated Quality, Finance and Performance Delivery (IQFPD) and the Financial Control Sub-Group, there is a risk that appropriate and proportionate control and decision making might not be as effective, with a learning curve impact likely to be associated with the changes outlined. It is imperative that there are no distractions directly or in-directly experienced with this transition, as savings and mitigation plans are required immediately at the start of the new financial year to avoid delivery failure of the annual plan.

It is recognised that, once the new ways of working are fully embedded, they may allow for faster, more agile and autonomous decision making and improvements, but the transition period to this state affords a risk to delivery. An update will be included at the next Finance and Performance Committee meeting to provide assurance over the proposed/implemented governance and oversight changes.

### Current status of budget delegation accountability letters for the 2026/27 financial plan

- Following the approval gained at the Finance and Performance Committee on 24 February 2026, budget delegation accountability letters for the 2026/27 financial plan have been issued from the Accountable Officer for the Health Board (Chief Executive) to Executive Directors and Clinical Care Group / Executive Function Leads, with a deadline for return of 31 March 2026.
- A reminder was sent by the Executive Director of Finance on 25 March 2026 to those who had not responded up to that date.
- An escalation approach is planned in three stages (with the first being complete) for the signed responses that are outstanding:
  - Corporate Reporting to send a reminder once the deadline has passed – this reminder was sent on 02 April 2026 by the Deputy Director of Finance.

- Executive Director of Finance to send a second reminder after the summary status has been shared through a Formal Executive Team meeting.
- Chief Executive to arrange a meeting as a final review of why a signed response has not been received, upon which an update will be given at the Finance and Performance Committee meeting in June 2026
- In summary, as at 13 May 2026, the number of letters sent, and responses received, is as per the following table:

Approval Status update	Number of letters sent	Number of letters approved	Number of letters outstanding
Executive Directors	9	5	4
Clinical Care Groups / Executive Function Leads	22	17	5
<b>Total</b>	<b>31</b>	<b>22</b>	<b>9</b>

### Assure (to note)

There is confidence that actions are robust and will be sufficient to address the issue or generally operating effectively. Routine monitoring.

### Capital

- There is currently no risk foreseen of over or underspending of the Capital Resource Limit (CRL) at this stage. Capital plans will be reviewed in continuously and updates provided appropriately.

### Grip and control measures

- A new, recognised best practice, scheme of delegation within the Oracle requisition system has been implemented for the new Clinical Care Group structures, with aligned values across each of the seven approval levels.
- A hierarchical approval method has been introduced on 5 May 2026, which will require a requisition to be approved at each stage, adding visibility and appropriate oversight for all budget holders.

### Ministerial Priorities

Contained within 'Ministerial Enablers: Annex 2' are specific requirements setting out what the Health Board must take further action on, and is a continuation of the action set out in 2025/26, to reduce the amount it spends on variable pay and premium agency, and has set out the following mandate on an adopt or explain basis:

- Health boards to implement actions to deliver a material reduction in the number of out of area placements in 2026/27, and associated costs.
- Ensure effective implementation of job planning policy, to include ensuring that > 90% of all Consultants have an agreed job plan in place at all times by 30 September 2026 and aligned to service demand and capacity plans.
- Continue to deliver a further and sustained reduction in agency expenditure, with a target 30% reduction in 2026/27 from 2025/26 outturn and ensuring no off-contract expenditure.
- Fully implement the actions outlined in the Variable Pay & Agency Control Framework Welsh Health Circular
- Organisations who have achieved a reduction in agency spend on Healthcare Support Worker, Admin & Clerical, and Estates & Ancillary staff to maintain that position. Organisations yet to deliver that position to deliver zero by 30th September 2026.
- Ensure a reduction in sickness absence in 2026/27 in comparison to 2025/26, through maximising adherence to the requirements of agreed attendance at work policies and adhering to the all-Wales Occupational Health minimum service levels.

- Health boards to ensure utilisation of the total factor productivity model, and set out the actions and quantified productivity impact that will increase total productivity in 2026/27 from the baseline position.

Although there has been positive action evidenced towards achieving a 30% reduction in on-contract agency expenditure, recent months have seen an increase in on-contract agency spend, due to demand led and resourcing pressures within the hospital sites. However, off-contract use is eliminated throughout the Health Board. There remains a notional use of agency workers within MHL D for Healthcare Support Workers, in breach of the Ministerial Priority, with work continuing to remove the reliance.

A new Ministerial Priority outlined for 2026/27 is the requirement for health boards to implement actions to deliver a material reduction in the number of out of area placements in 2026/27, and associated costs. An action plan will need to be introduced to ensure this measure is quantified and mitigated.

### **Uplift to Continuing Health Care (CHC) rates for 2026/27**

The Health Board commissions a range of different services for patients and clients to ensure their care needs are met. Appendix 2 – CHC Uplift Rates 2026/27 outlines the current status of the proposed rate uplifts, with approval sought from the Board to confirm the uplifts and rates to providers.

The fee increases will take into account Agenda for Change pay award uplift of 3.3% and the Real Living Wage increase of 6.7% and are put forward in line with the agreed annual plan average increase of 5.5%, within the funding envelope that has been previously approved as part of the 2026/27 financial plan.

### **Argymhelliad / Recommendation**

The Board is asked to:

- **NOTE** that the Health Board’s reported plan and outturn is £41.0m, which is both unacceptable and unsupported by Welsh Government.
- **NOTE** that the Health Board has a significant savings delivery gap of £35.6m, with urgent action plans required.
- **SCRUTINISE** the top priority alerts for urgent remedial action plans, as they pose a significant risk to the organisation in delivering the plan and outturn of £41.0m.
- **ACKNOWLEDGE** that an underlying deficit assessment has been undertaken and the brought forward deficit into the 2026/27 financial year is £53.8m, based on £42.8m recurrent savings schemes.
- **SEEK ASSURANCE** that accountability letters for the delegation of budgets for the 2026/27 financial year will be signed by those areas that have not yet done so.
- **APPROVE** the uplift of CHC rates to providers as described in Appendix 2 – CHC Uplift Rates 2026/27.

### **Amcanion: (rhaid cwblhau)**

### **Objectives: (must be completed)**

Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol:  
Datix Risk Register Reference and Score:

2326 (score 20) Risk of the Health Board not being able to meet the statutory requirement of breaking even in 2026/27 due to significant deficit position.

Galluogwyr Ansawdd: Enablers of Quality: <a href="#">Quality and Engagement Act (sharepoint.com)</a>	6. All Apply
Parthau Ansawdd: Domains of Quality <a href="#">Quality and Engagement Act (sharepoint.com)</a>	7. All apply
Amcanion Strategol y BIP: UHB Strategic Objectives:	All Strategic Objectives are applicable
Amcanion Cynllunio Planning Objectives	All Planning Objectives Apply
Amcanion Llesiant BIP: UHB Well-being Objectives: <a href="#">Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022</a>	9. All HDdUHB Well-being Objectives apply

<b>Gwybodaeth Ychwanegol: Further Information:</b>	
Ar sail tystiolaeth: Evidence Base:	Monitoring returns to Welsh Government based on HDdUHB's financial reporting system.
Rhestr Termiau: Glossary of Terms:	BGH – Bronglais General Hospital CHC – Continuing Healthcare EOY – End of Year FNC – Funded Nursing Care FYE – Full Year Effect GGH – Glangwili General Hospital GMS – General Medical Services HSCEY – Health, Social Care and Early Years MHLD – Mental Health & Learning Disabilities NICE – National Institute for Health and Care Excellence OCP – Organisational Change Policy/Process OOH – Out of Hours PPH – Prince Philip Hospital PSPP – Public Sector Payment Policy RTT – Referral to Treatment Time T&O – Trauma & Orthopaedics TCT – Target Control Total WG – Welsh Government WGH – Worthybush General Hospital WRP – Welsh Risk Pool WTE – Whole Time Equivalent YTD – Year to date

Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Cyfarfod Bwrdd Iechyd Prifysgol: Parties / Committees consulted prior to University Health Board:	Finance Team Management Team Executive Team Sustainable Resources Committee
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<b>Effaith: (rhaid cwblhau)</b> <b>Impact: (must be completed)</b>	
<b>Ariannol / Gwerth am Arian:</b> <b>Financial / Service:</b>	Financial implications are inherent within the report.
<b>Ansawdd / Gofal Claf:</b> <b>Quality / Patient Care:</b>	The impact on patient care is assessed within the savings schemes.
<b>Gweithlu:</b> <b>Workforce:</b>	The report considers the financial implications of our workforce.
<b>Risg:</b> <b>Risk:</b>	Financial risks are detailed in the report.
<b>Cyfreithiol:</b> <b>Legal:</b>	HDdUHB has a legal duty to deliver a breakeven financial position over a rolling three-year basis and an administrative requirement to operate within its budget within any given financial year.
<b>Enw Da:</b> <b>Reputational:</b>	Adverse variance against HDdUHB's financial plan will affect its reputation with Welsh Government, Audit Wales, and with external stakeholders.
<b>Gyfrinachedd:</b> <b>Privacy:</b>	Not applicable.
<b>Cydraddoldeb:</b> <b>Equality:</b>	Not applicable.



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Hywel Dda  
University Health Board



# 2026/27 Financial Performance Report Public Board Meeting

Month 1 April 2026/27

## Executive Summary

- Position Overview
- Actionable Insights
- Financial Summary

## Income and Expenditure Insight

- Pay Insights
- Non-Pay Insights
- Income Insights

## Operational and Financial Performance

- Key Drivers and Month on Month Movements
- Performance and Accountability
- Savings Performance
- Core Operational Variation
- Capital Performance

## Appendices

- Trend Analysis
- Staffing Establishment Reports
- Revenue vs Plan Variance Matrices
- Savings Detail

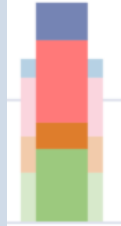
## Key

Risk Assessment and key performance indicator RAG criteria:

<b>Alert</b>		Lack of confidence in current actions to resolve issue; engagement, action or intervention required.
<b>Advise</b>		Areas of concern with current actions; assurance taken but close monitoring needed as early warning of potential serious issue.
<b>Assure</b>		Confidence that actions are robust and sufficient; routine monitoring only.

Savings BRAG and visual guide:

Current Month	Prior Month	Savings Blue, Red, Amber and Green Schemes (BRAG)
		A potential saving has been identified but is not yet scoped or developed. No detailed plan exists.
		Scheme is under consideration and initial scoping has started, but it is not yet fully developed or approved.
		Scheme has a clear plan, with actions and timelines defined, but delivery is not yet certain (medium risk).
		Implemented or near completion; savings delivery highly confident.



Revenue vs plan variance matrix report RAG indicator criteria:

Matrix Appendices RAG	In-Month Matrix	YTD Matrix	EOY Matrix
<b>Large Positive Variance</b>	>100,000	In-Month range x No. Months	In-Month range annualised
<b>Moderate Positive Variance</b>	50,000 – 99,999	In-Month range x No. Months	In-Month range annualised
<b>Moderate Negative Variance</b>	(99,999) – (50,000)	In-Month range x No. Months	In-Month range annualised
<b>Large Negative Variance</b>	<(100,000)	In-Month range x No. Months	In-Month range annualised

# Actionable Insights – Top Priority Alerts



Action / Decision	£m	Description	Owner	Status	Due Date
<b>Medical pay and rostering</b> Additional cover at premium costs	7.1	Continuing use of additional medical cover, including premium locum and agency in BGH, WGH, Planned Care and Mental Health. Rate card adoption required and comprehensive use of Allocate to be embedded.	Mark Henwood	Urgent update required on Medical Stabilisation and use of Allocate rostering system	<b>Overdue</b>
<b>Identification and delivery of robust savings plans</b>	35.6	There is a significant identification gap for savings schemes across Clinical Care Groups, Estates & Facilities and Pharmacy & Medicines Management. Escalation for the Finance domain is likely due to risk associated with delivering the annual plan equitably across services.  Underspends without a related overspend are to be proactively declared as savings recurrently.	All Executive Directors, excluding Workforce, Finance and Chief Executive	Outstanding, urgent action required as part of de-risking the annual plan	<b>Overdue</b>
<b>Robustness of Continuing Healthcare approach</b>	5.7	Increased CHC expenditure requiring further detailed analysis and explanation	Richard Jenkins	In progress	<b>May 2026</b>
<b>Conscious decisions compounding delivery of Annual Plan</b>		The following known decisions have been made outside of the annual planning process: <ul style="list-style-type: none"> <li>Newly qualified streamlining nursing over establishment</li> <li>Anaesthetist rate card extended, increasing Medical costs</li> <li>Breast consultant over-established – retiree should have offset</li> <li>Critical Care Bank usage utilised outside of variable pay framework</li> <li>Out of area MH&amp;LD outsourcing beds – Ministerial Priorities conflict</li> <li>Patient Flow Unit established without business case approval</li> </ul>	Sharon Daniel Mark Henwood Andrew Carruthers Andrew Carruthers Andrew Carruthers Andrew Carruthers	Plan required No further extension Confirmation required Review appropriateness Review/plan required OCP2 finalisation	<b>May 2026</b>

# Position Overview – Executive Summary



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The Health Board's Annual Planned Deficit is £41.0m with an Annual Savings Target of £42.8m. Gross forecast position is £63.6m, with unplanned mitigating actions of £22.6m to be finalised, to achieve the reported end of year forecast position of £41.0m. Total savings delivery are £7.2m, leaving a savings delivery gap of £35.6m against the savings target.

The in-month financial position is a deficit of £5.5m, which is an adverse variance against the £3.4m in-month deficit plan due to the savings target of £3.6m has been under identified by £2.7m, and the £0.9m savings identified being fully delivered in-month. This has been offset by a core operational underspend of £(0.6)m.

Key Driver (£'m)	Current month variance to breakeven	Year to Date variance to breakeven	End of Year forecast to breakeven
Planned Deficit	3.4	3.4	41.0
Unidentified / (Identified) savings gap / (improvement)	2.7	2.7	35.6
Under / (Over) delivery of savings schemes	0.0	0.0	0.0
Core operational variation	(0.6)	(0.6)	(13.0)
Gross Forecast	5.5	5.5	63.6
Future Mitigating Actions	0.0	0.0	(22.6)
<b>Reported Position</b>	<b>5.5</b>	<b>5.5</b>	<b>41.0</b>

Core Operational Variation

Risk  
#2326  
5 x 4 = 20

The in-month core underspend of £(0.6)m is largely driven by pay vacancies across all service areas especially within Executive functions £(0.9)m, income overachievement mainly relating to Health Education Improvement Wales and non-contracted activity income £(0.2)m, Dental contract hand back and delay in Cluster projects £(0.8)m, offset by Continuing Healthcare packages within Community and Integrated Medicine and Mental Health £0.7m, and Medical locum agency usage £0.5m.

Cash

The Health Board will require strategic cash assistance in-year in line with the forecast deficit and working capital balances.

Savings

Of the annual savings target of £42.8m, £7.2m has been identified and forecast to fully deliver on an in-year basis resulting in a £35.6m under-identification gap. Of the schemes identified £2.1m are recurrent savings and £5.1m are non-recurrent savings.

Capital

N/A

Delivery against the capital programme is currently assessed as low risk. Capital projects are currently expected to deliver the Capital Resource Limit; this assessment will be kept under review as the year progresses.

Underlying Deficit

Risk  
#1199  
5 x 5 = 25

The underlying deficit calculated as part of the FY27 Planning cycle is £40.8m which assumes £42.8m of recurrent savings delivery. As at Month 1 only £2.1m of recurrent schemes have been identified leaving an underlying deficit balance of £81.5m with a recurrent savings identification gap of £40.7m. The organisation recognises the need to improve the financial trajectory year on year to achieve financial breakeven by 2027/28, as part of the criteria associated with £26.0m of conditionally recurrent funding.

Financial Management

Key Measures

BRAG based on Plan £30.0m (Risk rating = Impact x Likelihood)

# Financial Summary



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## In-Month Actual

£115.6m



Variance to Plan £2.1m

## YTD Actual

£115.6m



Variance to Plan £2.1m

## EOY Forecast

£1,383.2m



Variance to Plan £0.0m

## 3-Year Growth

5.3%

2023-24 Outturn £1,313m\*

## In-Year Growth

(2.7)%

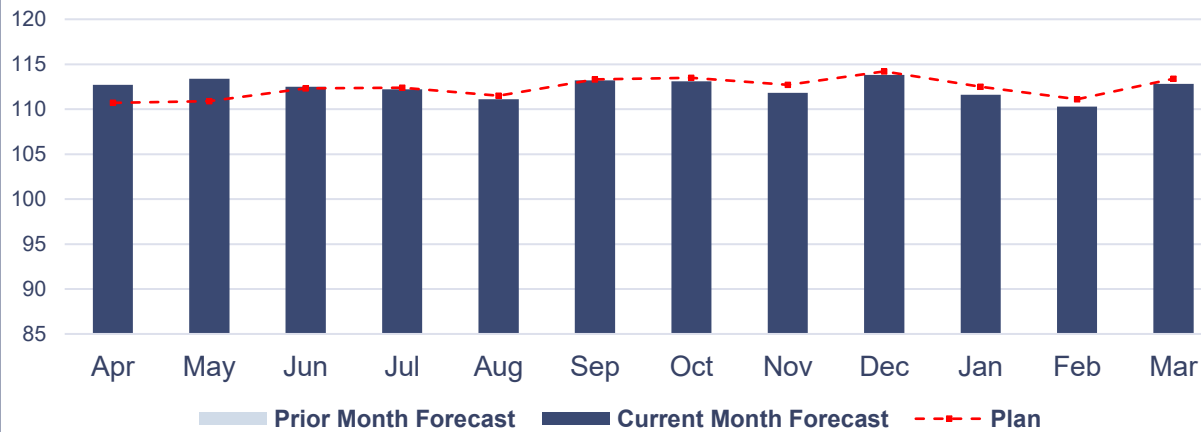
2025-26 Outturn £1,422m\*

## YTD Extrapolation

£1,387.1m

Risk / (Opp) £3.9m

## Net Income and Expenditure (Before Allocations) (£'m)



Expenditure Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Pay</b>	<b>56.8</b>	<b>103.6</b>	<b>59.3</b>	<b>59.3</b>	<b>711.3</b>	<b>706.3</b>		<b>5.0</b>
Administration and Estates	11.7	21.2	12.2	12.2	146.7	146.4		0.3
Allied Health, Scientists and Other	7.2	13.1	7.4	7.4	89.1	88.4		0.6
Medical and Dental	13.8	22.5	13.4	13.4	160.5	158.0		2.5
Nursing, Midwifery and Clinical Support	24.2	46.8	26.3	26.3	315.0	313.4		1.6
<b>Non Pay</b>	<b>62.2</b>	<b>83.8</b>	<b>63.1</b>	<b>63.1</b>	<b>756.6</b>	<b>756.9</b>		<b>(0.3)</b>
Clinical Services and Supplies	4.1	4.5	3.8	3.8	45.7	49.3		(3.6)
Commissioned Healthcare Services	35.7	40.1	37.2	37.2	446.3	444.6		1.7
Drugs and Prescribing	12.6	13.5	13.1	13.1	157.6	161.1		(3.5)
Other Non-Pay	9.8	25.6	8.9	8.9	107.0	101.9		5.1
<b>Income</b>	<b>(7.8)</b>	<b>(10.4)</b>	<b>(6.7)</b>	<b>(6.7)</b>	<b>(80.8)</b>	<b>(79.9)</b>		<b>(0.8)</b>
<b>Net Income and Expenditure</b>	<b>111.3</b>	<b>177.0</b>	<b>115.6</b>	<b>115.6</b>	<b>1,387.1</b>	<b>1,383.2</b>		<b>3.9</b>
<b>Allocations</b>	<b>109.3</b>	<b>173.1</b>	<b>110.1</b>	<b>110.1</b>	<b>1,321.3</b>	<b>1,342.2</b>		<b>20.9</b>
<b>Reported Position</b>	<b>2.0</b>	<b>4.0</b>	<b>5.5</b>	<b>5.5</b>	<b>65.8</b>	<b>41.0</b>		<b>24.8</b>

## Key Information

Month 1, April, reduction in pay expenditure from prior month due to 9.4% National Pension Resource £42.8m expenditure being recognised in Month 12, and reduction in non-pay expenditure from prior month due to Depreciation and Amortisation Impairment increases of £13.8m recognised in Month 12.

Month 3, June, onwards includes a reduction in expenditure due to unplanned mitigating actions of £22.6m anticipated within Non Pay £11.9m, Pay £8.8m and Continuing Healthcare in line with latest anticipated future savings forecast.

Month 12, March, includes Depreciation and Amortisation Impairments increase in expenditure of £5.0m, with a corresponding increase in Revenue Resource Limit.

# Financial Summary – Key Drivers vs Plan



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In-Month

Reported Position

**£5.5m** ●

Planned Deficit **£3.4m**  
Prior Month Forecast **N/A**

Savings Identification Gap

**£2.7m** ●

Savings Target **£3.6m**  
Total Identified **£0.9m**

Savings Delivery Gap

**£0.0m** ●

Savings Delivery **£0.9m**  
Prior Month Delivery **N/A**

Core Operational Variation

**£(0.6)m** ●

Prior Month Variation **N/A**

Year to Date

Reported Position

**£5.5m** ●

Planned Deficit **£3.4m**

Savings Identification Gap

**£2.7m** ●

Savings Target **£3.6m**  
Total Identified **£0.9m**

Savings Delivery Gap

**£0.0m** ●

Savings Delivery **£0.9m**  
Prior Month Delivery **N/A**

Core Operational Variation

**£(0.6)m** ●

Prior Month Variation **N/A**

End of Year

Reported Position

**£41.0m** ●

Planned Deficit **£41.0m**  
Prior Annual Forecast **N/A**

Savings Identification Gap

**£35.6m** ●

Savings Target **£42.8m**  
Total Identified **£7.2m**

Savings Delivery Gap

**£0.0m** ●

Savings Delivery **£7.2m**  
Prior Month Delivery **N/A**

Core Operational Variation

**£(13.0)m** ●

Prior Month Variation **N/A**

Gross Forecast

**£63.6m**

Prior Gross Forecast **N/A**  
Mitigating Actions **£22.6m**

Net Risks / (Opportunities)

**£6.1m**

Prior Month **N/A**

Capital Position

**£34.1m**

Annual Plan **£34.1m**  
Prior Annual Forecast **N/A**

Underlying Deficit

**£81.5m**

Annual Plan **£40.8m**  
Recognised as Unsustainable

# Total Pay Insights



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## In-Month Actual

£59.3m



Variance to Plan £(0.4)m

## YTD Actual

£59.3m



Variance to Plan £(0.4)m

## EOY Forecast

£706.2m



Variance to Plan £(16.5)m

## 3-Year Growth

17.5%

2023-24 Outturn £600.9m\*

## In-Year Growth

6.5%

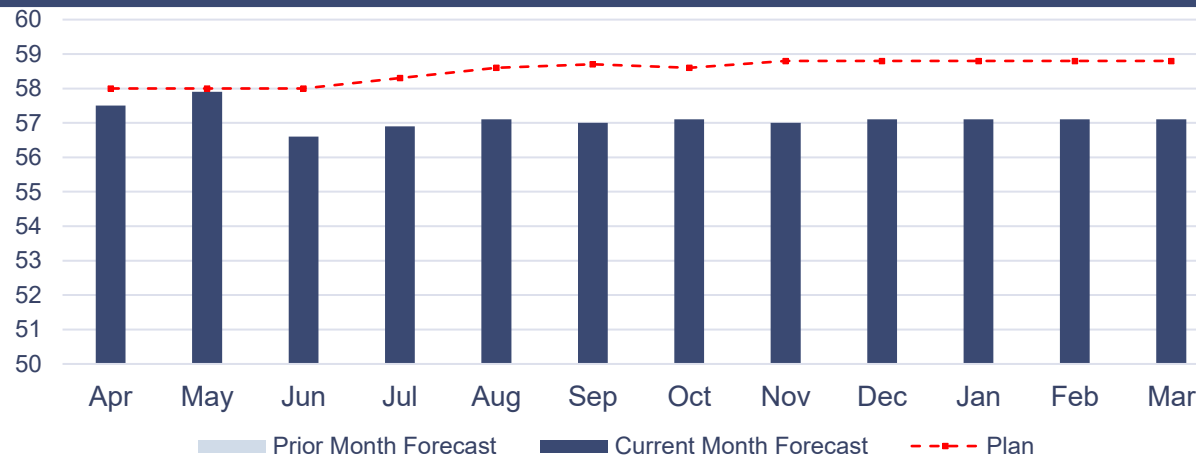
2025-26 Outturn £662.9m\*

## YTD Extrapolation

£711.3m

Risk / (Opp) £5.0m

### Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Substantive</b>	51.2	97.8	53.8	53.8	646.0	650.3	●	(4.2)
Administration and Estates	11.3	20.7	11.8	11.8	142.0	142.0	●	0.0
Allied Health, Scientists and Other	7.0	12.8	7.1	7.1	85.6	85.6	●	(0.1)
Medical and Dental	10.9	19.4	11.0	11.0	131.7	132.9	●	(1.2)
Nursing, Midwifery and Clinical Support	22.0	44.9	23.9	23.9	286.8	289.8	●	(3.0)
<b>Variable</b>	4.6	4.9	4.3	4.3	51.7	47.4	●	4.3
Administration and Estates	0.4	0.6	0.4	0.4	4.7	4.4	●	0.3
Allied Health, Scientists and Other	0.2	0.2	0.2	0.2	2.1	1.7	●	0.4
Medical and Dental	2.3	2.6	1.7	1.7	20.8	20.2	●	0.6
Nursing, Midwifery and Clinical Support	1.8	1.5	2.0	2.0	24.0	21.1	●	2.9
<b>Agency (Premium)</b>	1.1	0.9	1.1	1.1	13.6	8.6	●	5.0
Administration and Estates	-	-	-	-	-	-	●	-
Allied Health, Scientists and Other	0.1	-	0.1	0.1	1.3	1.1	●	0.2
Medical and Dental	0.6	0.5	0.7	0.7	8.0	4.9	●	3.1
Nursing, Midwifery and Clinical Support	0.4	0.4	0.4	0.4	4.3	2.6	●	1.7
<b>Total Expenditure</b>	56.8	103.6	59.3	59.3	711.3	706.2	●	5.0
<b>Plan</b>	56.1	101.5	59.7	59.7	716.5	722.8		
<b>Variance to Plan</b>	0.7	2.1	(0.4)	(0.4)	(5.2)	(16.5)		

## Key Information

Month 1, April, reduction from prior month due to 9.4% National Pension Resource £42.8m expenditure being recognised in Month 12.

Month 1, April, includes an increase from prior month relating to the FY26-27 3.3% Agenda for Change pay award with a corresponding increase in future months.

Month 3, June, onwards includes a reduction in expenditure due to unplanned mitigating actions of £8.8m anticipated within Substantive £4.6m, Variable £2.7m and Agency Pay £1.5m to deliver from Month 3 to 12, with the reduction in Variable and Agency largely anticipated within Medical and Allied Health.

# Substantive Insights



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## In-Month Actual

£51.2m



Variance to Plan £(3.1)m

## YTD Actual

£53.8m



Variance to Plan £(4.3)m

## EOY Forecast

£650.3m



Variance to Plan £(52.8)m

## In-Year Growth

6.3%

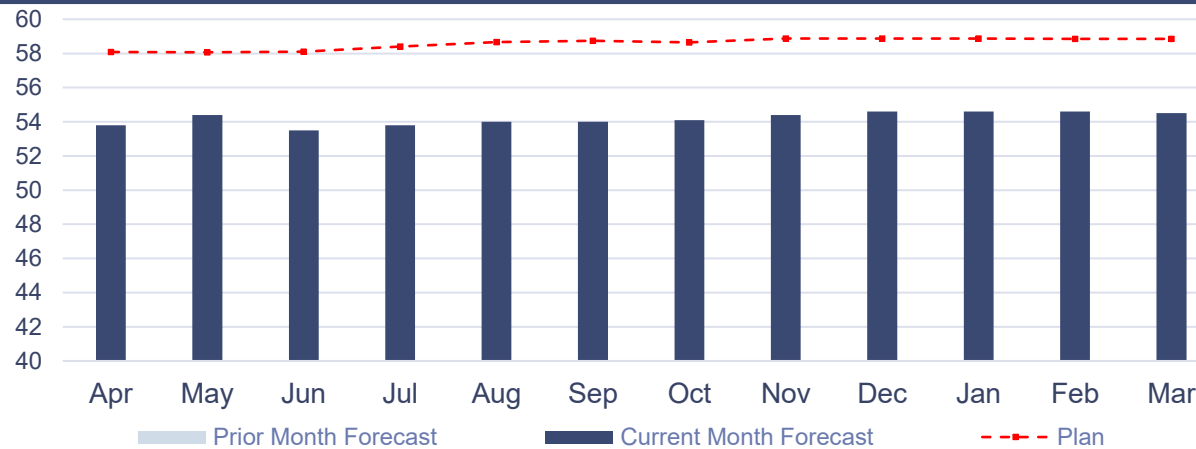
2024-25 Outturn £611.7m

## YTD Extrapolation

£646.0m

Risk / (Opp) £(4.2)m

### Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Pay Groups</b>	<b>51.2</b>	<b>97.8</b>	<b>53.8</b>	<b>53.8</b>	<b>646.0</b>	<b>650.3</b>		<b>(4.2)</b>
Administration and Estates	11.3	20.7	11.8	11.8	142.0	142.0		0.0
Allied Health, Scientists and Other	7.0	12.8	7.1	7.1	85.6	85.6		(0.1)
Medical and Dental	10.9	19.4	11.0	11.0	131.7	132.9		(1.2)
Nursing, Midwifery and Clinical Support	22.0	44.9	23.9	23.9	286.8	289.8		(3.0)
<b>Functions</b>	<b>51.2</b>	<b>97.8</b>	<b>53.8</b>	<b>53.8</b>	<b>646.0</b>	<b>650.3</b>		<b>(4.2)</b>
Chief Operating Officer Management	0.6	0.6	0.7	0.7	8.6	8.6		-
Community and Integrated Medicine	17.4	17.1	16.6	16.6	198.7	205.2		(6.5)
Mental Health and Learning Disabilities	6.0	5.8	6.1	6.1	72.8	72.6		0.2
Operational Allied Health and Health Sciences	5.5	5.6	5.7	5.7	69.0	69.0		-
Planned and Specialist Care	13.6	13.5	13.6	13.6	163.4	165.2		(1.8)
Primary Care	1.2	1.2	1.2	1.2	14.8	14.3		0.5
Executive Functions	6.8	54.0	9.9	9.9	118.9	115.5		3.4
<b>Total Expenditure</b>	<b>51.2</b>	<b>97.8</b>	<b>53.8</b>	<b>53.8</b>	<b>646.0</b>	<b>650.3</b>		<b>(4.2)</b>
<b>Plan</b>	<b>54.3</b>	<b>99.4</b>	<b>58.1</b>	<b>58.1</b>	<b>697.0</b>	<b>703.1</b>		
<b>Variance to Plan</b>	<b>(3.1)</b>	<b>(1.6)</b>	<b>(4.3)</b>	<b>(4.3)</b>	<b>(51.0)</b>	<b>(52.8)</b>		

## Key Information

Month 1, April, reduction from prior month due to 9.4% National Pension Resource £42.8m expenditure being recognised in Month 12.

Month 1, April, includes an increase from prior month relating to the FY26-27 3.3% Agenda for Change pay award with a corresponding increase in future months.

Month 3, June, onwards includes a reduction in expenditure due to unplanned mitigating actions of £4.6m anticipated within Substantive Pay to deliver from Month 3 to 12.

Month 8, November, recognises an increase in Substantive expenditure due to International Educated Nurses recruitment, reducing reliance on Nursing variable pay and agency.

# Variable Insights



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## In-Month Actual

£4.3m



Variance to Plan £3.1m

## YTD Actual

£4.3m



Variance to Plan £3.1m

## EOY Forecast

£47.4m



Variance to Plan £32.8m

## In-Year Growth (12.3)%

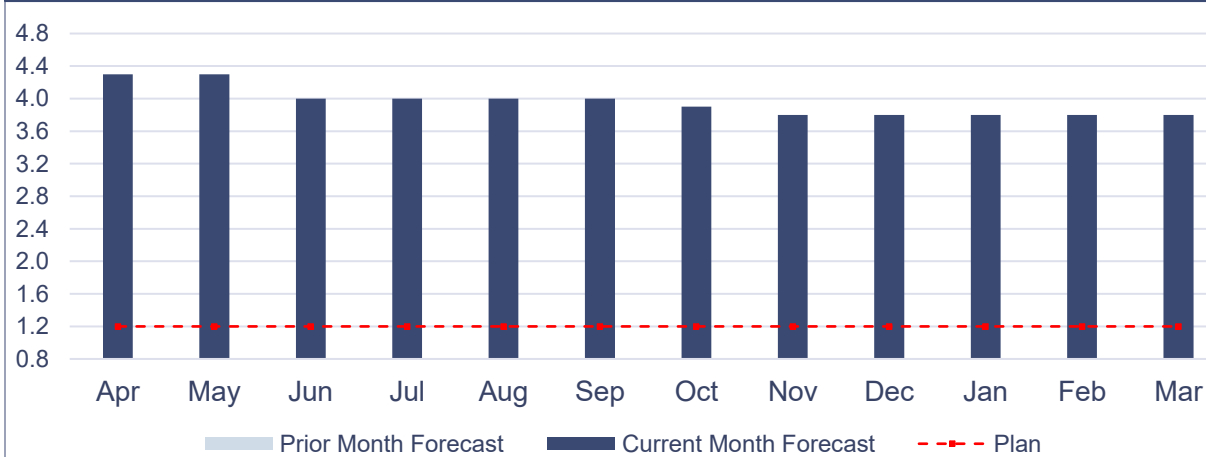
2025-26 Outturn £53.2m

## YTD Extrapolation

£51.7m

Risk / (Opp) £4.3m

### Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Pay Groups</b>	4.6	4.9	4.3	4.3	51.7	47.4	●	4.3
Administration and Estates	0.4	0.6	0.4	0.4	4.7	4.4	●	0.3
Allied Health, Scientists and Other	0.2	0.2	0.2	0.2	2.1	1.7	●	0.4
Medical and Dental	2.3	2.6	1.7	1.7	20.8	20.2	●	0.6
Nursing, Midwifery and Clinical Support	1.8	1.5	2.0	2.0	24.0	21.1	●	2.9
<b>Functions</b>	4.6	4.9	4.3	4.3	51.7	47.4	●	4.3
Chief Operating Officer Management	-	(0.1)	-	-	0.2	0.2	●	-
Community and Integrated Medicine	1.7	1.7	1.6	1.6	19.7	19.1	●	0.6
Mental Health and Learning Disabilities	0.2	0.2	0.3	0.3	3.3	3.5	●	(0.2)
Operational Allied Health and Health Sciences	0.3	0.4	0.2	0.2	2.2	2.2	●	-
Planned and Specialist Care	1.4	1.9	1.4	1.4	16.3	14.9	●	1.3
Primary Care	0.6	0.6	0.5	0.5	6.0	6.4	●	(0.3)
Executive Functions	0.3	0.3	0.3	0.3	4.0	1.1	●	2.9
<b>Total Expenditure</b>	4.6	4.9	4.3	4.3	51.7	47.4	●	4.3
<b>Plan</b>	1.6	1.8	1.2	1.2	14.5	14.6		
<b>Variance to Plan</b>	3.1	3.1	3.1	3.1	37.2	32.8		

### Key Information

Month 1, April, reduction from prior month due to to Medical Waiting List Initiative Sessions increase in prior month within Planned and Specialist Care in line with activity.

Month 3, June, onwards includes a reduction in expenditure due to unplanned mitigating actions of £2.7m anticipated within Variable Pay to deliver from Month 3 to 12, with the reductions anticipated mainly within Medical and Dental for Physiotherapy and Planned and Specialist Care.

Month 8, November, recognises a reduction in Variable expenditure due to the recruitment of International Educated Nurses being recruited into substantive posts anticipated in Month 7, October, therefore reducing reliance on variable pay within Nursing.

# Agency Insights



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## In-Month Actual

£1.1m ●

Variance to Plan £0.7m

## YTD Actual

£1.1m ●

Variance to Plan £0.7m

## EOY Forecast

£8.6m ●

Variance to Plan £3.5m

## 3-Year Growth

(73.9)%

2023-24 Outturn £33.1m

## In-Year Growth

(17.0)%

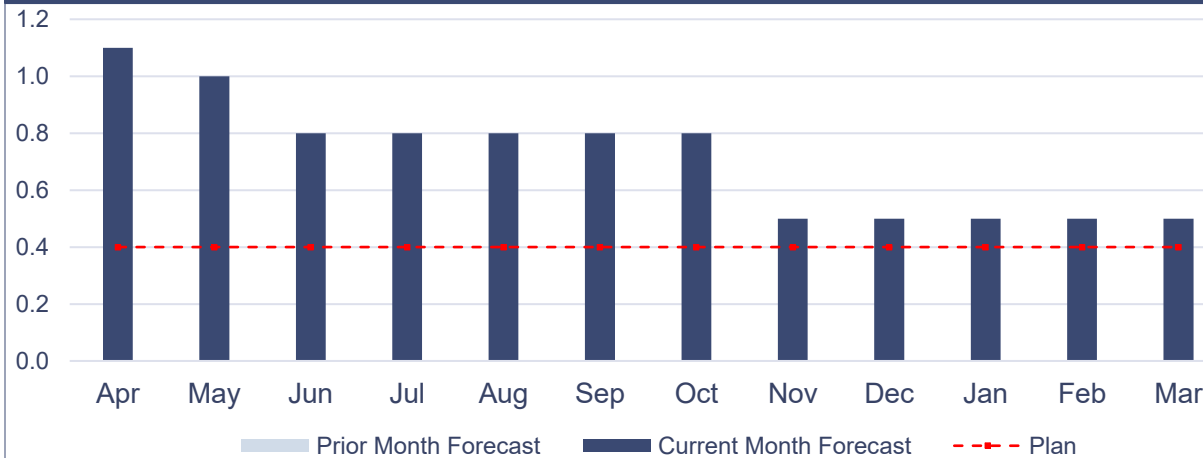
2025-26 Outturn £10.4m

## YTD Extrapolation

£13.6m

Risk / (Opp) £5.0m

### Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Pay Groups</b>	<b>1.1</b>	<b>0.9</b>	<b>1.1</b>	<b>1.1</b>	<b>13.6</b>	<b>8.6</b>	<span style="color: red;">●</span>	<b>5.0</b>
Administration and Estates	-	-	-	-	-	-	<span style="color: red;">●</span>	-
Allied Health, Scientists and Other	0.1	-	0.1	0.1	1.3	1.1	<span style="color: red;">●</span>	0.2
Medical and Dental	0.6	0.5	0.7	0.7	8.0	4.9	<span style="color: red;">●</span>	3.1
Nursing, Midwifery and Clinical Support	0.4	0.4	0.4	0.4	4.3	2.6	<span style="color: green;">●</span>	1.7
<b>Functions</b>	<b>1.1</b>	<b>0.9</b>	<b>1.1</b>	<b>1.1</b>	<b>13.6</b>	<b>8.6</b>	<span style="color: red;">●</span>	<b>5.0</b>
Chief Operating Officer Management	-	-	-	-	-	-	<span style="color: red;">●</span>	-
Community and Integrated Medicine	0.6	0.5	0.7	0.7	8.2	5.4	<span style="color: red;">●</span>	2.8
Mental Health and Learning Disabilities	0.1	0.1	0.1	0.1	0.9	0.8	<span style="color: red;">●</span>	0.1
Operational Allied Health and Health Sciences	0.2	0.2	0.2	0.2	2.7	2.6	<span style="color: red;">●</span>	0.2
Planned and Specialist Care	0.2	0.2	0.2	0.2	1.8	1.5	<span style="color: red;">●</span>	0.3
Primary Care	-	-	-	-	-	(0.1)	<span style="color: green;">●</span>	0.1
Executive Functions	-	-	-	-	-	(1.5)	<span style="color: green;">●</span>	1.5
<b>Total Expenditure</b>	<b>1.1</b>	<b>0.9</b>	<b>1.1</b>	<b>1.1</b>	<b>13.6</b>	<b>8.6</b>	<span style="color: red;">●</span>	<b>5.0</b>
<b>Plan</b>	<b>0.3</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>	<b>5.0</b>	<b>5.1</b>		
<b>Variance to Plan</b>	<b>0.7</b>	<b>0.6</b>	<b>0.7</b>	<b>0.7</b>	<b>8.6</b>	<b>3.5</b>		

### Key Information

Month 1, April, increase in agency reliance of Allied Health and Medical Locum agency from prior month mainly within Community and Integrated Medicine, due to increase in filled shifts.

Month 3, June, onwards includes a reduction in expenditure due to unplanned mitigating actions of £1.5m anticipated within Agency Pay to deliver from Month 3 to 12, with the reductions anticipated within Medical and Dental for Pathology and Community and Integrated Medicine.

Month 8, November, recognises a reduction in Agency expenditure due to the recruitment of International Educated Nurses being recruited into substantive posts anticipated in Month 7, October, therefore reducing reliance on agency usage within Nursing.

# Clinical Services and Supplies Insights



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## In-Month Actual

£3.7m ●

Variance to Plan £(0.1)m

## YTD Actual

£3.7m ●

Variance to Plan £(0.1)m

## EOY Forecast

£49.3m ●

Variance to Plan £2.2m

## 3-Year Growth

9.5%

2023-24 Outturn £45.0m

## In-Year Growth

(4.7)%

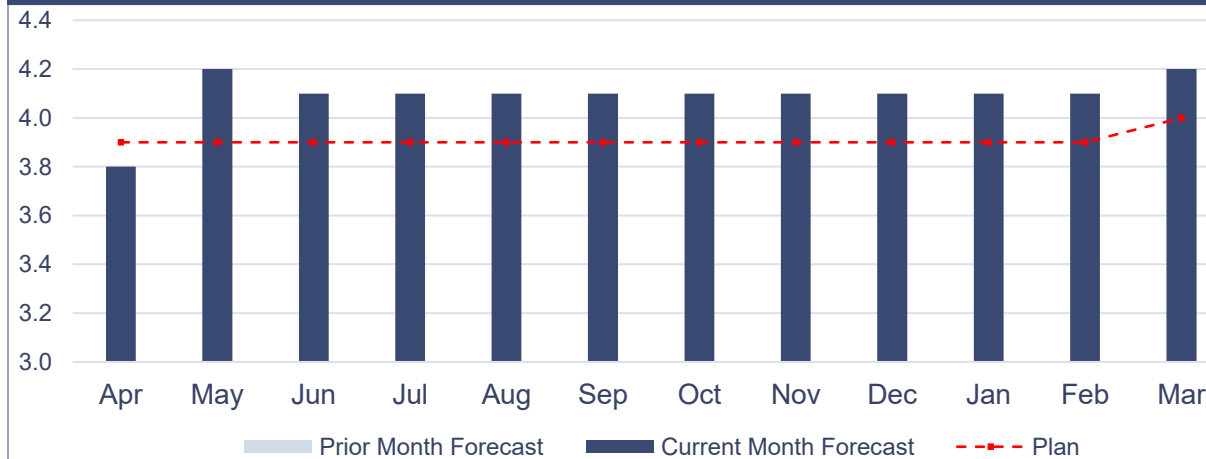
2025-26 Outturn £51.7m

## YTD Extrapolation

£45.7m

Risk / (Opp) £(3.6)m

### Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Functions</b>	<b>4.0</b>	<b>4.5</b>	<b>3.7</b>	<b>3.7</b>	<b>45.7</b>	<b>49.3</b>	<span style="color: red;">●</span>	<b>(3.6)</b>
Chief Operating Officer Management	-	-	-	-	0.5	0.5	<span style="color: red;">●</span>	-
Community and Integrated Medicine	1.1	1.6	1.1	1.1	13.6	14.1	<span style="color: red;">●</span>	(0.6)
Mental Health and Learning Disabilities	-	-	-	-	0.3	0.2	<span style="color: red;">●</span>	0.1
Operational Allied Health and Health Sciences	1.2	1.0	1.0	1.0	12.3	13.6	<span style="color: red;">●</span>	(1.3)
Planned and Specialist Care	1.9	2.4	1.6	1.6	19.6	20.4	<span style="color: green;">●</span>	(0.7)
Primary Care	-	-	-	-	0.2	0.4	<span style="color: green;">●</span>	(0.2)
Executive Functions	(0.2)	(0.5)	(0.1)	(0.1)	(0.8)	-	<span style="color: green;">●</span>	(0.8)
<b>Total Expenditure</b>	<b>4.0</b>	<b>4.5</b>	<b>3.7</b>	<b>3.7</b>	<b>45.7</b>	<b>49.3</b>	<span style="color: red;">●</span>	<b>(3.6)</b>
<b>Plan</b>	<b>4.0</b>	<b>4.1</b>	<b>3.9</b>	<b>3.9</b>	<b>46.2</b>	<b>47.1</b>		<b>(0.9)</b>
<b>Variance to Plan</b>	<b>0.0</b>	<b>0.4</b>	<b>(0.1)</b>	<b>(0.1)</b>	<b>(0.5)</b>	<b>2.2</b>		<b>(2.7)</b>

## Key Information

Month 1, April, reduction due to consumables and insourcing of recovery activity within Planned and Specialist Care in prior month in addition to insulin pump purchases and joint equipment stores within Community and Integrated Medicine.

Month 2, May, increase in expenditure from Month 1 due to one-off reduction in expenditure within Pathology and Cancer and Scheduled Care in Month 1, not anticipated to continue therefore returning to normal levels from Month 2 onwards.

# Commissioned Healthcare Services Insights



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## In-Month Actual

£37.2m



Variance to Plan £(0.1)m

## YTD Actual

£37.2m



Variance to Plan £(0.1)m

## EOY Forecast

£444.6m



Variance to Plan £(4.3)m

## 3-Year Growth

15.2%

2023-24 Outturn £385.9m

## In-Year Growth

2.4%

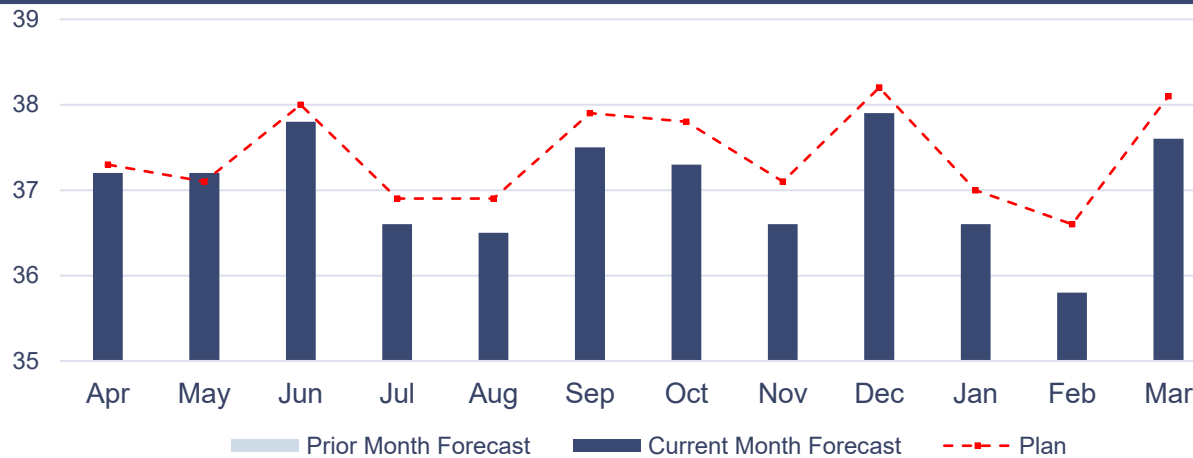
2025-26 Outturn £434.2m

## YTD Extrapolation

£446.3m

Risk / (Opp) £1.7m

## Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Functions</b>	<b>35.7</b>	<b>40.1</b>	<b>37.2</b>	<b>37.2</b>	<b>446.3</b>	<b>444.6</b>		<b>1.7</b>
Chief Operating Officer Management	-	-	-	-	-	-		-
Community and Integrated Medicine	2.4	2.9	2.9	2.9	34.7	34.4		0.3
Mental Health and Learning Disabilities	3.9	3.6	3.9	3.9	46.7	48.3		(1.5)
Operational Allied Health and Health Sciences	0.5	0.5	0.5	0.5	5.8	5.8		-
Planned and Specialist Care	0.9	4.0	0.5	0.5	6.6	6.6		-
Primary Care	9.7	10.1	10.5	10.5	126.5	123.9		2.6
Executive Functions	18.2	19.0	18.8	18.8	226.1	225.7		0.4
<b>Total Expenditure</b>	<b>35.7</b>	<b>40.1</b>	<b>37.2</b>	<b>37.2</b>	<b>446.3</b>	<b>444.6</b>		<b>1.7</b>
<b>Plan</b>	<b>35.2</b>	<b>41.1</b>	<b>37.3</b>	<b>37.3</b>	<b>448.1</b>	<b>448.9</b>		<b>(0.8)</b>
<b>Variance to Plan</b>	<b>0.5</b>	<b>(1.0)</b>	<b>(0.1)</b>	<b>(0.1)</b>	<b>(1.8)</b>	<b>(4.3)</b>		<b>2.5</b>

## Key Information

Month 1, April, reduction from prior month due to theatres outsourcing for Waiting List Initiative Activity within Planned and Specialist Care in prior month, and year to date Vertex Joint Commissioning Committee expenditure recognised in prior month.

Month 3, June, increase in anticipated expenditure relating to Vertex Joint Commissioning Committee quarterly pass-through expenditure in line with funding, with a corresponding increase in September, December and March.

Month 3, June, includes a reduction in expenditure due to unplanned mitigating actions of £1.8m anticipated within Continuing Healthcare to deliver from Month 3 to 12.

Monthly fluctuations in expenditure largely relating to number of days in the month and therefore the corresponding expenditure of Continuing Healthcare packages, with significant reduction in Month 11, February, and a corresponding increase in Month 12, March.

# Drugs and Prescribing Insights



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## In-Month Actual

£13.1m



Variance to Plan £(0.2)m

## YTD Actual

£13.1m



Variance to Plan £(0.2)m

## EOY Forecast

£161.1m



Variance to Plan £(5.4)m

## 3-Year Growth

8.4%

2023-24 Outturn £148.7m

## In-Year Growth

8.3%

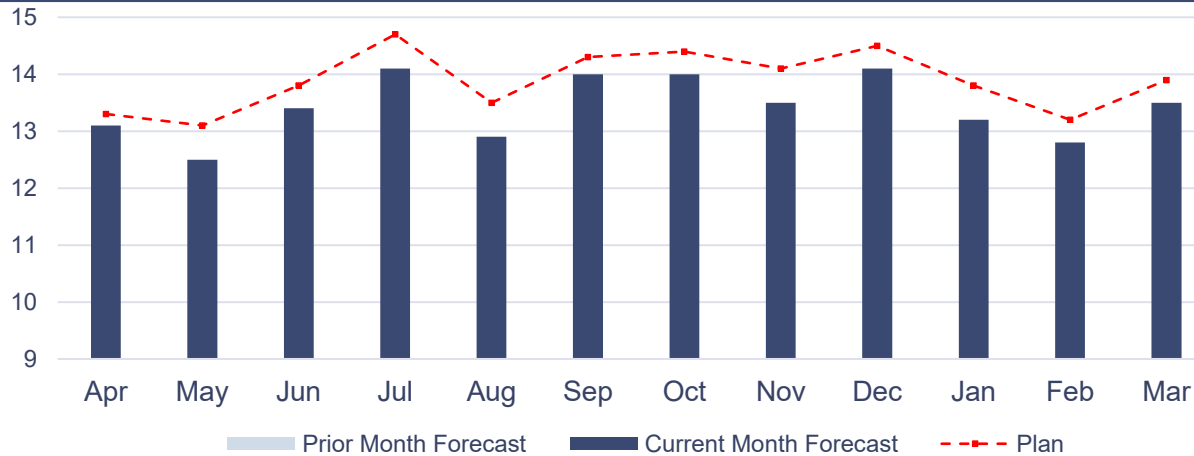
2025-26 Outturn £148.8m

## YTD Extrapolation

£157.6m

Risk / (Opp) £(2.2)m

### Expenditure Monthly Trend (£'m)



Expenditure Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Functions</b>	<b>12.6</b>	<b>13.5</b>	<b>13.1</b>	<b>13.1</b>	<b>157.6</b>	<b>161.1</b>		<b>(3.6)</b>
Chief Operating Officer Management	-	-	-	-	-	-		-
Community and Integrated Medicine	1.4	1.7	1.6	1.6	19.1	19.0		-
Mental Health and Learning Disabilities	-	0.1	0.1	0.1	1.1	1.4		(0.2)
Operational Allied Health and Health Sciences	0.5	0.5	0.5	0.5	5.4	6.0		(0.6)
Planned and Specialist Care	3.1	3.3	3.2	3.2	38.9	38.1		0.8
Primary Care	-	-	-	-	0.1	0.1		-
Executive Functions	7.7	7.9	7.8	7.8	93.1	96.5		(3.5)
<b>Total Expenditure</b>	<b>12.6</b>	<b>13.5</b>	<b>13.1</b>	<b>13.1</b>	<b>157.6</b>	<b>161.1</b>		<b>(3.6)</b>
<b>Plan</b>	<b>12.6</b>	<b>13.3</b>	<b>13.3</b>	<b>13.3</b>	<b>159.8</b>	<b>166.6</b>		<b>(6.8)</b>
<b>Variance to Plan</b>	<b>0.1</b>	<b>0.2</b>	<b>(0.2)</b>	<b>(0.2)</b>	<b>(2.2)</b>	<b>(5.4)</b>		<b>3.2</b>

## Key Information

Month 1, April, reduction from prior month due to Homecare Drugs expenditure within Community and Integrated Medicine and Planned and Specialist Care in Month 12.

Monthly fluctuations in expenditure largely relating to the number of prescribing days in the month and therefore the corresponding expenditure on drugs based on activity.

Forecast drugs underspend largely relating to Ophthalmology differing operating model for outsourcing Intravitreal drugs as opposed to providing the service in-house due to recruitment challenges, Public Health reduction in vaccination programmes uptake and expenditure and Dapagliflozin spend reduction due to reduction in price and volume compared to plan, with increases anticipated later in the year highlighted as an opportunity above.

# Other Non-Pay Insights



## In-Month Actual

£8.9m



Variance to Plan £3.0m

## YTD Actual

£8.9m



Variance to Plan £3.0m

## EOY Forecast

£113.8m



Variance to Plan £37.0m

## 3-Year Growth

4.6%

2023-24 Outturn £108.8m

## In-Year Growth

14.8%

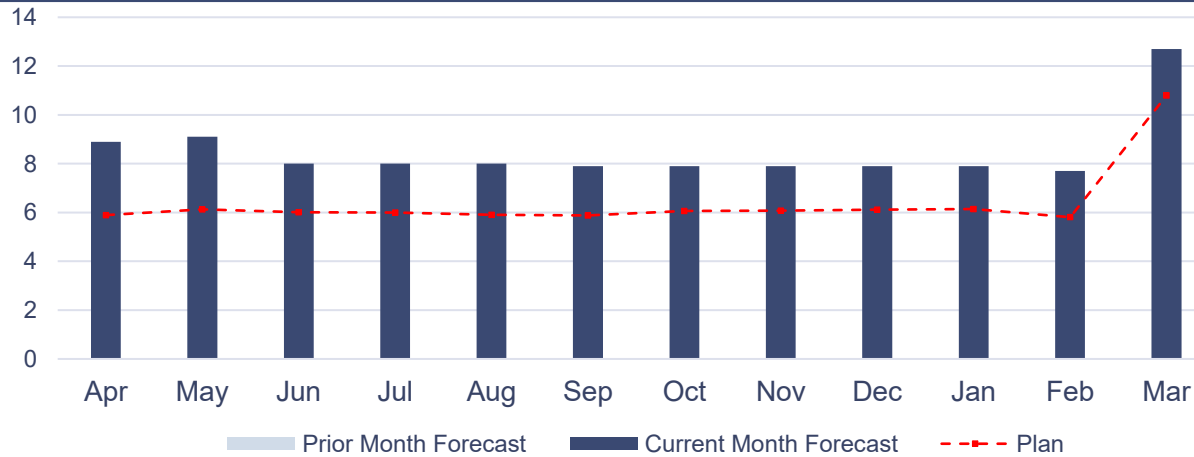
2025-26 Outturn £99.1m

## YTD Extrapolation

£107.0m

Risk / (Opp) £(6.8)m

### Expenditure Monthly Trend (£'m)



### Expenditure Trajectory Analysis (£'m)

	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Functions</b>	<b>9.8</b>	<b>25.6</b>	<b>8.9</b>	<b>8.9</b>	<b>107.0</b>	<b>113.8</b>		<b>(6.8)</b>
Chief Operating Officer Management	-	0.1	0.2	0.2	2.0	2.0		-
Community and Integrated Medicine	1.1	1.3	0.9	0.9	10.3	9.4		0.9
Mental Health and Learning Disabilities	0.2	0.4	0.2	0.2	2.5	2.4		-
Operational Allied Health and Health Sciences	0.1	0.5	0.2	0.2	2.2	1.9		0.2
Planned and Specialist Care	0.4	0.7	0.3	0.3	3.6	3.8		(0.3)
Primary Care	0.2	0.3	0.1	0.1	1.6	1.3		0.3
Executive Functions	7.9	22.4	7.1	7.1	84.8	92.8		(8.0)
<b>Total Expenditure</b>	<b>9.8</b>	<b>25.6</b>	<b>8.9</b>	<b>8.9</b>	<b>107.0</b>	<b>113.8</b>		<b>(6.8)</b>
<b>Plan</b>	<b>7.4</b>	<b>20.6</b>	<b>5.9</b>	<b>2.5</b>	<b>70.7</b>	<b>76.8</b>		<b>(6.2)</b>
<b>Variance to Plan</b>	<b>2.5</b>	<b>5.0</b>	<b>3.0</b>	<b>6.4</b>	<b>36.4</b>	<b>37.0</b>		<b>(0.6)</b>

### Key Information

Month 1, April, reduction in non-pay expenditure from prior month due to Depreciation and Amortisation Impairment increases of £13.8m recognised in Month 12.

Month 3, June, onwards includes a reduction in expenditure due to unplanned mitigating actions of £11.9m anticipated within Non-Pay to deliver from Month 3 to Month 12.

Month 12, March, includes Depreciation and Amortisation Impairments increase in expenditure of £5.0m, with a corresponding increase in Revenue Resource Limit.

# Income Insights



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## In-Month Actual

£6.7m



Variance to Plan £0.1m

## YTD Actual

£6.7m



Variance to Plan £0.1m

## EOY Forecast

£79.9m



Variance to Plan £1.1m

## 3-Year Growth

8.5%

2023-24 Outturn £73.7m

## In-Year Growth

(3.6)%

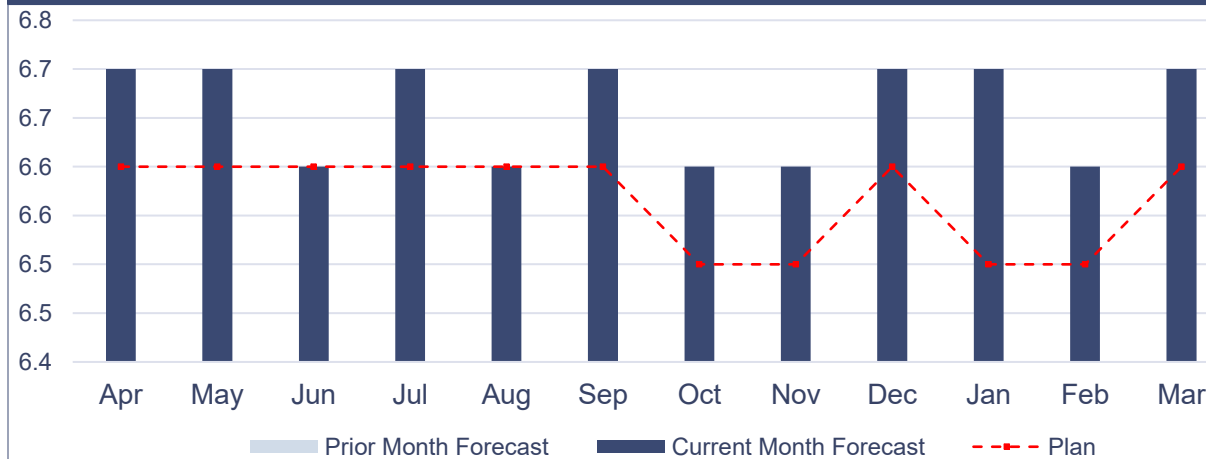
2025-26 Outturn £82.9m

## YTD Extrapolation

£80.8m

(Risk) / Opp £0.9m

### Income Monthly Trend (£'m)



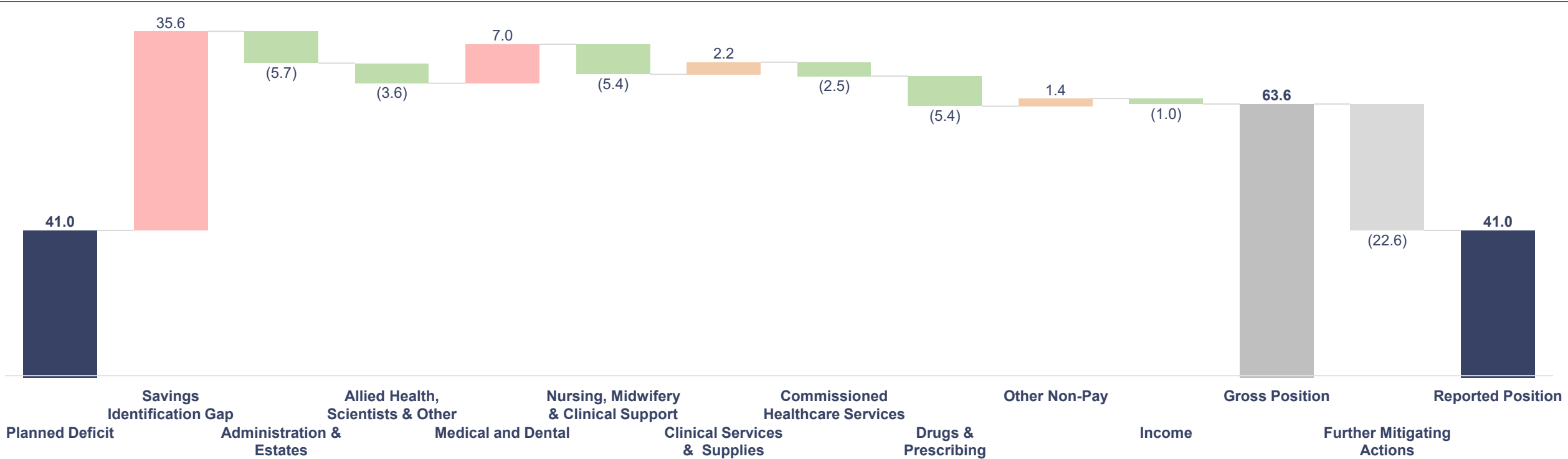
Income Trajectory Analysis (£'m)	P11-26	P12-26	P01-27	YTD	YTD Extrap.	EoY Forecast	EoY Var	Risk / (Opp)
<b>Functions</b>	<b>7.7</b>	<b>10.4</b>	<b>6.7</b>	<b>6.7</b>	<b>80.8</b>	<b>79.9</b>		<b>0.9</b>
Chief Operating Officer Management	-	0.1	-	-	0.3	0.3		-
Community and Integrated Medicine	0.4	0.7	0.3	0.3	3.8	3.7		0.2
Mental Health and Learning Disabilities	0.2	0.4	0.3	0.3	3.2	2.8		0.4
Operational Allied Health and Health Sciences	0.2	0.7	0.3	0.3	3.3	3.3		-
Planned and Specialist Care	0.4	0.6	0.5	0.5	5.8	5.3		0.4
Primary Care	0.3	0.3	0.2	0.2	2.3	2.3		-
Executive Functions	6.2	7.7	5.2	5.2	62.0	62.2		(0.1)
<b>Total Income</b>	<b>7.7</b>	<b>10.4</b>	<b>6.7</b>	<b>6.7</b>	<b>80.8</b>	<b>79.9</b>		<b>0.9</b>
<b>Plan</b>	<b>6.0</b>	<b>7.6</b>	<b>6.6</b>	<b>6.6</b>	<b>78.9</b>	<b>78.9</b>		<b>0.1</b>
<b>Variance to Plan</b>	<b>1.8</b>	<b>2.8</b>	<b>0.1</b>	<b>0.1</b>	<b>1.8</b>	<b>1.1</b>		<b>0.8</b>

## Key Information

Month 1, April, reduction in income from prior month due to additional year to date income being received in Month 12 for Housing with Care Funds projects expenditure.

Income overachievement of £1.1m is forecast largely relating to Central Income Non-Contracted Activity income, Health Education and Improvement Wales income overachievement within Occupational Therapy and Radiology, secondment income within Therapies and Pathology, Planned and Specialist Care Bowel Screening Income, Strategy and Planning Capital Design recharges income, offset by underachievement of Dental Income due to reduced activity and termination of Dental practices contracts.

# End of Year – Key Drivers vs Plan



## Key Information

**Savings Identification Gap** – Savings identification of 7.2m against savings target of £42.8m, leaving a savings identification gap of £35.6m.

**Administration & Estates** – Administration and Clerical vacancies mainly within Workforce, Community and Integrated Medicine, Planned and Specialist Care and Public Health.

**Medical and Dental** – Planned and Specialist Care pressures relating to Medical locum rate card within Anaesthetics, and dual running of Medical staff within Bronglais Obstetrics, Gynaecology and Paediatrics. Community and Integrated Medicine high locum usage to cover rota gaps, sickness and vacancies mainly within Pembrokeshire Accident and Emergency unit.

**Nursing and Midwifery** – Nursing and Midwifery vacancies mainly within Community and Integrated Medicine, Mental Health, Planned and Specialist Care and Public Health.

**Drugs and Prescribing** – Drugs underspend within Ophthalmology due to different operating model for outsourcing Intravitreal drugs as opposed to providing the service in-house due to recruitment challenges. Further drugs underspend within Pharmacy and Medicines Management relating to reduction in Dapagliflozin expenditure.

# End of Year – Key Deviations to Plan



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Key Deviation		£'m	Key Information
<b>Gross Planned Deficit</b>		<b>83.8</b>	<b>Before savings requirement of £42.8m</b>
Savings Delivery		(7.2)	Green and Amber savings plans delivering. Gap of £35.6m vs plan requirement of £42.8m
Unplanned Overspends	Medical Stabilisation improvements not delivered	7.1	BGH W&C absence and restricted duties (£2.1m), Anaesthetist rate card extended (£1.6m), agency impact for WGH absence and restricted duties (£2.0m), MH&LD 4 premium agency (£0.9m)
	Diabetes pathway demand	0.7	Further service demand relating to insulin pumps above annual plan assumptions
	Band 2/3 banding assumption changes	0.9	Increase in national framework assumptions and additional establishment conversion
	Continuing Healthcare	5.7	Demand increases on CHC packages (£4.4m), Out of Area Mental Health placements (£1.3m)
	Swansea Bay LTA	2.4	Non-elective short stay episodes attracting a disproportionate flat rate tariff
Unplanned Underspends	Primary Care	(13.0)	Increased dental underspend and cluster projects plans not yet put forward
	Administrative vacancies	(5.8)	Across the majority of services – consideration for recurrent vacancy factor saving required
	Primary Care Prescribing and Drugs	(3.0)	Annual Plan assumed increases not yet materialising – consideration for savings
	Clinical fill rates (non-medical)	(6.0)	Vacancies and reduced fill rates
	Income	(2.0)	Central Income saving (£0.7m), Other income across services (£1.3m). Convert to savings
<b>Gross Position</b>		<b>63.6</b>	<b>Report £41.0m to Welsh Government, with full mitigating actions assumed</b>
Further Mitigating Actions		(22.6)	Robust plans are yet to be confirmed, but opportunities exceeding the value are being reviewed
<b>Reported Position</b>		<b>41.0</b>	

# End of Year – Key Performance vs Plan



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Clinical Care Groups and Executive Functions (£'m)	Savings Gap to Target	Savings Delivery vs Plan Benefits	Core Operational Variation	Total	Key Information
<b>Planned Deficit</b>				<b>41.0</b>	
Chief Operating Officer Management	0.8	0.0	0.0	<b>0.8</b>	Under-achievement of savings target.
Community and Integrated Medicine	10.9	0.0	1.9	<b>12.8</b>	Under-achievement of savings target. Continuing Healthcare packages increase, insulin pumps expenditure increase and Medical locum usage.
Mental Health and Learning Disabilities	4.6	0.0	1.4	<b>6.0</b>	Under-achievement of savings target. Continuing Healthcare packages increase, Psychiatric Intensive Care beds purchase, Medical locum usage.
Operational Allied Health & Health Sciences	4.9	0.0	0.2	<b>5.1</b>	Under-achievement of savings target. Pay vacancies largely within Radiology, offset by outsourcing contracts for Radiology services.
Planned and Specialist Care	5.9	0.0	1.3	<b>7.2</b>	Under-achievement of savings target. Medical locum rate card within Anaesthetics, and dual running of Medical staff within Bronglais.
Primary Care	0.0	0.0	(12.4)	<b>(12.4)</b>	Dental contacts handback, General Medicine Services Supplementary Services underspend and delay in Cluster projects.
Executive Functions	8.5	0.0	(5.4)	<b>3.1</b>	Under-achievement of savings target largely relating to Pharmacy and Medicines Management, LTAs and Estates and Facilities. Pay vacancies within Estates, Public Health and Workforce and Central Income overachievement relating to non-contracted activity.
<b>Sub Total</b>	<b>35.6</b>	<b>0.0</b>	<b>(13.0)</b>	<b>22.6</b>	
<b>Gross Position</b>				<b>63.6</b>	
Further Mitigating Actions				(22.6)	Conversion of opportunities to robust plans required as not yet confirmed
<b>Reported Position</b>				<b>41.0</b>	

# End of Year – Key Performance vs Plan



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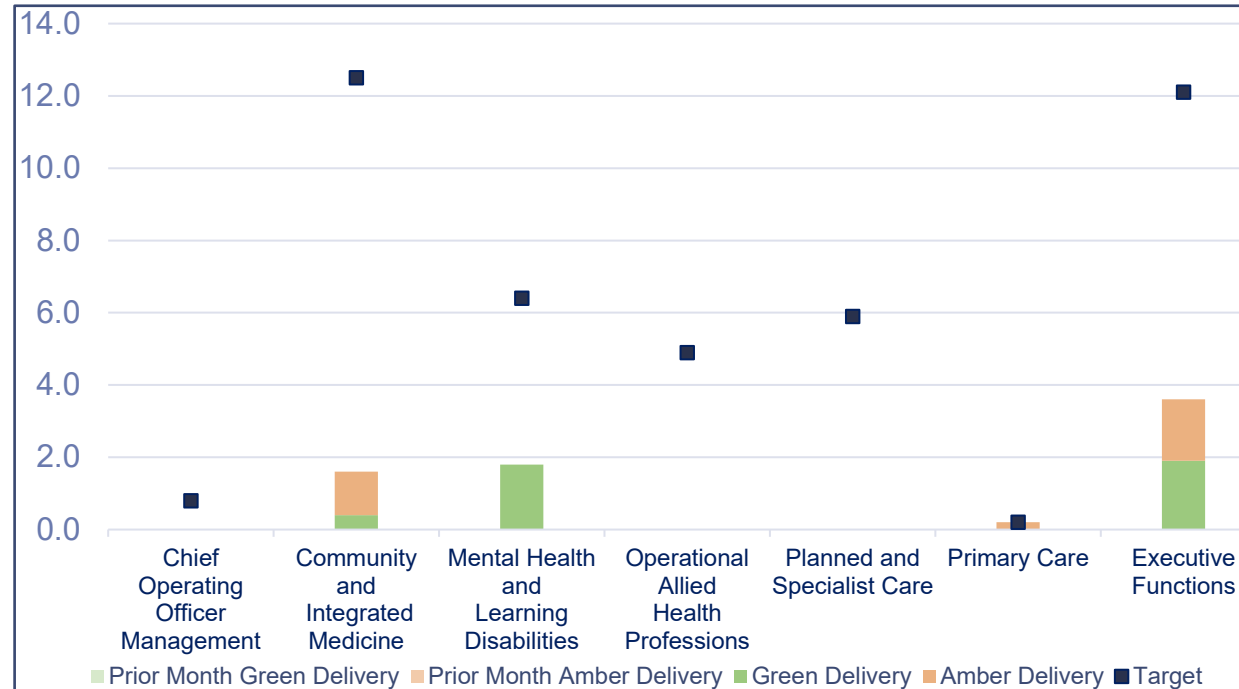
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Executive Function (£'m)	Savings Gap to Target	Savings Delivery vs Plan Benefits	Core Operational Variation	Total	Key Information
Chief Executive	(0.1)	0.0	(0.2)	<b>(0.3)</b>	Over-achievement of savings target, and Admin pay vacancies.
Digital	0.4	0.0	0.0	<b>0.4</b>	Under-achievement of savings target
Estates and Facilities	2.7	0.0	0.5	<b>3.2</b>	Under-achievement of savings target and maintenance expenditure
Executive Allied Health	0.0	0.0	0.0	<b>0.0</b>	No material deviation.
Finance	(0.1)	0.0	(0.2)	<b>(0.3)</b>	Over-achievement of savings target, and Admin pay vacancies.
Health Board Wide	1.2	0.0	(0.3)	<b>0.9</b>	Under-achievement of savings target. Non-contracted activity income
LTA's	2.0	0.0	2.4	<b>4.4</b>	Under-achievement of savings target. Swansea Bay emergency activity
Medical	(0.1)	0.0	(1.0)	<b>(1.1)</b>	Unconfirmed plans for Value Based Health Care and SIFT funding
Nursing	0.0	0.0	(0.1)	<b>(0.1)</b>	Pay vacancies, income overachievement offset by Legal Fees increase
Pharmacy and Medicines Management	4.4	0.0	(2.4)	<b>2.0</b>	Under-achievement of savings target, drugs reduction and income increase
Public Health	0.1	0.0	(2.5)	<b>(2.4)</b>	Admin & Nursing vacancies £(2.0)m, Drugs vaccinations reduction £(0.3)m
Strategy and Planning	(0.4)	0.0	0.0	<b>(0.4)</b>	Over-achievement of savings target
Workforce	(1.6)	0.0	(1.6)	<b>(3.2)</b>	Over-achievement of savings target, and Admin pay vacancies.
<b>Sub Total</b>	<b>8.5</b>	<b>0.0</b>	<b>(5.4)</b>	<b>3.1</b>	

# End of Year – Savings Performance Breakdown



Savings Performance Breakdown (£'m)



Savings Performance Breakdown (£'m)

Portfolio	Target	Plan	Delivery	Gap
Chief Operating Officer Management	0.8	0.0	0.0	0.8
Community and Integrated Medicine	12.5	1.6	1.6	10.9
Mental Health and Learning Disabilities	6.4	1.8	1.8	4.6
Operational Allied Health and Health Sciences	4.9	0.0	0.0	4.9
Planned and Specialist Care	5.9	0.0	0.0	5.9
Primary Care	0.2	0.2	0.2	0.0
Executive Functions	12.1	3.6	3.6	8.5
<b>Grand Total</b>	<b>42.8</b>	<b>7.2</b>	<b>7.2</b>	<b>35.6</b>

## Key Information

Overall, savings schemes of £7.2m have been identified, all forecast to fully deliver, resulting in a £35.6m savings under-identification against the £42.8m target with variations across Clinical Care Groups.

The under-identification of savings against target largely relate to Community and Integrated Medicine, Planned and Specialist Care, Operational Allied Health and Mental Health, with the key under-identified Executive functions largely relating to Pharmacy and Medicines Management £4.3m, Estates and Facilities £2.7m and LTAs £2.0m.

Of the schemes identified, £4.0m relate to green schemes, with £3.2m relating to amber schemes. £2.1m are recurrent savings with £5.1m being non-recurrent savings.

# End of Year – Saving Delivery Performance



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Savings Target

**£42.8m**

Recurrent = £42.8m  
Non-Recurrent = £0.0m

In-Year Recurrent Gap

**£40.7m** ●

Target = £42.8m  
Delivery = £2.1m

In-Year Non-Recurrent Gap

**£(5.1)m** ●

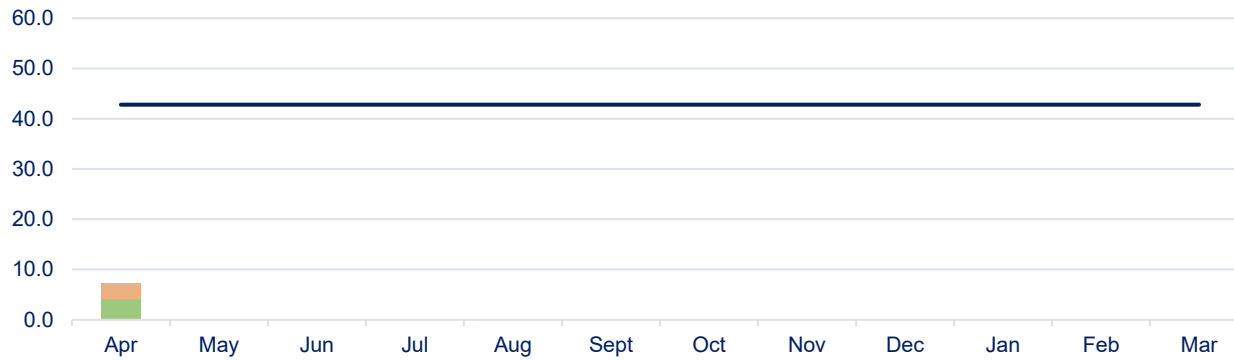
Target = £0.0m  
Delivery = £5.1m

Full Year Recurrent Gap

**£40.7m** ●

Target = £42.8m  
Delivery = £2.1m

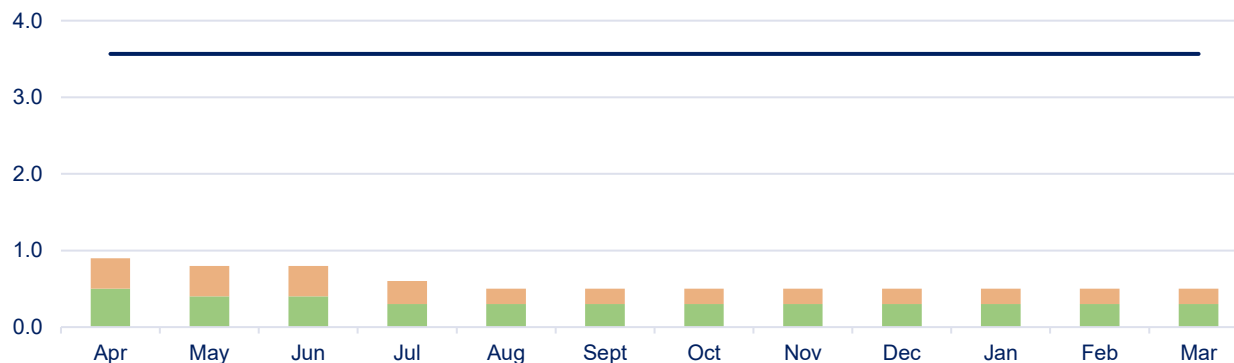
Monthly Trend of Annual In-Year Risk-Assessed Savings Delivery (£'m)



Monthly Trend of Annual In-Year Opportunity, Pipeline & Savings Plans (£'m)



Monthly Profiled Risk-Assessed Savings Delivery (£'m)



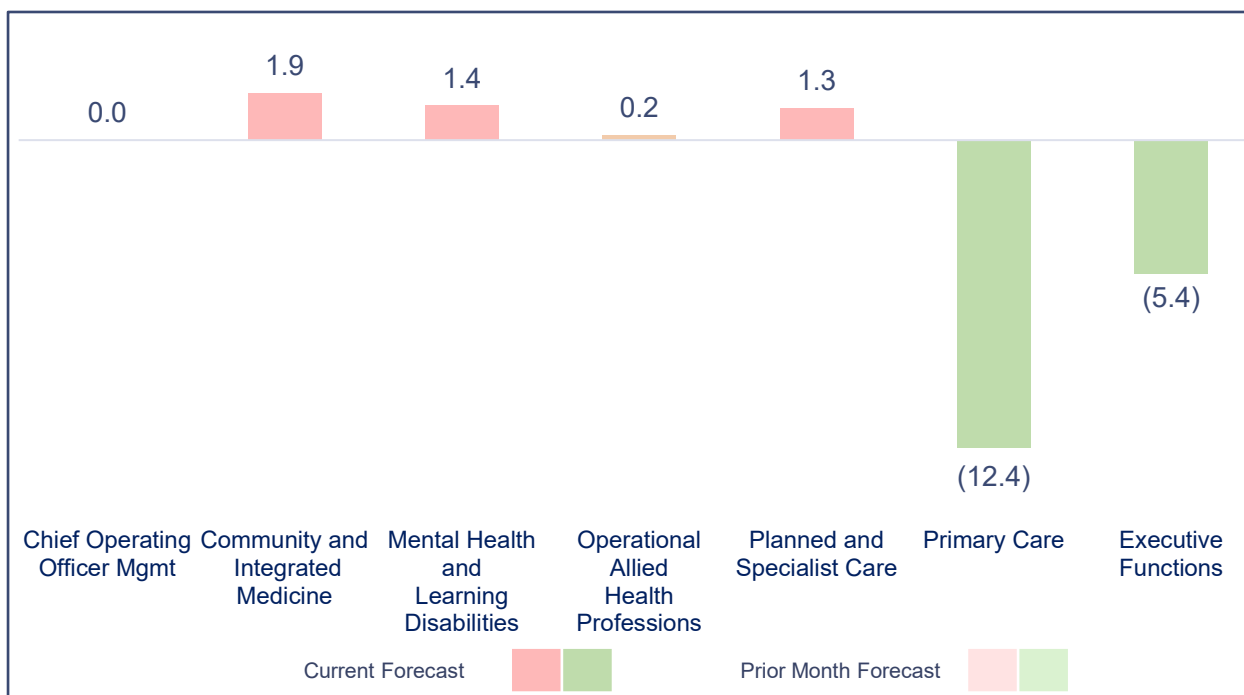
Monthly Trend of Annual Recurrent Opportunity, Pipeline & Savings Plans (£'m)



# End of Year – Core Operational Variation



## Core Operational Variation (£'m)



## Core Operational Variation (£'m)

Portfolio	Pay	Non-Pay	Income	Total
Chief Operating Officer Management	0.0	0.0	0.0	0.0
Community and Integrated Medicine	(1.2)	3.3	(0.2)	1.9
Mental Health and Learning Disabilities	(2.0)	3.4	0.0	1.4
Operational Allied Health and Health Sciences	(1.6)	2.3	(0.5)	0.2
Planned and Specialist Care	1.6	0.1	(0.4)	1.3
Primary Care	(0.5)	(13.6)	1.7	(12.4)
Executive Functions	(4.0)	0.2	(1.6)	(5.4)
<b>Total</b>	<b>(7.7)</b>	<b>(4.3)</b>	<b>(1.0)</b>	<b>(13.0)</b>

## Key Information

**Community and Integrated Medicine** – Continuing Healthcare increase in monthly average commissioned care days due to additional packages and increase in expenditure relating to insulin pumps. Medical locum usage to cover sickness and vacancies, offset by Nursing and Admin vacancies across the service.

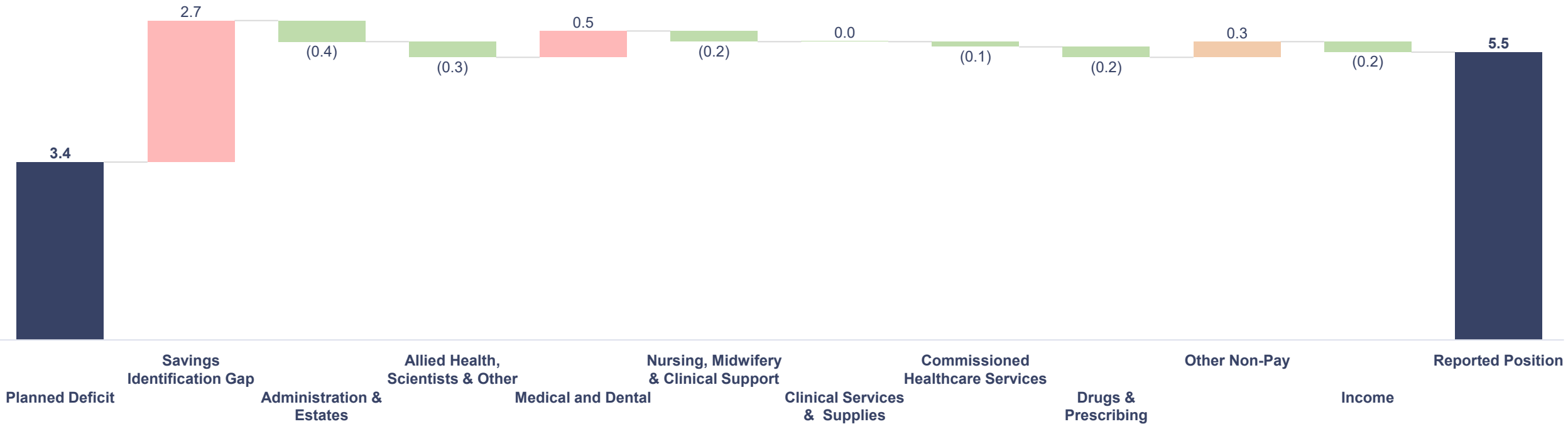
**Mental Health** – Continuing Healthcare increase in monthly average commissioned care days due to additional packages, outsourcing of Psychiatric Intensive Care Beds for three patients, offset by pay vacancies due to delayed recruitment plans.

**Planned and Specialist Care** – Medical locum rate card within Anaesthetics, and dual running of Medical staff within Bronglais Obstetrics, Gynaecology and Paediatrics.

**Primary Care** – Dental contacts handback, General Medicine Services Supplementary Services underspend and delay in Cluster projects offset by underachievement of Dental income.

**Executive Functions** – Pay vacancies within Estates, Public Health and Workforce. Central income overachievement relating to non-contracted activity.

# In-Month – Key Drivers vs Plan



## Key Information

**Savings Identification Gap** – Savings identification of £0.9m against savings target of £3.6m, leaving a savings unidentified gap of £2.7m.

**Administration and Estates** – Admin and Clerical vacancies within Community and Integrated Medicine, Planned and Specialist Care, Public Health and Workforce.

**Allied Health** – Allied Health vacancies within Operational and Allied Health, mainly relating to Radiology due to delayed recruitment plans resulting in further reliance on outsourcing.

**Medical and Dental** – Medical locum and waiting list initiative across Bronglais Obstetrics, Gynaecology & Paediatrics within Planned and Specialist Care. Community and Integrated Medicine high-cost agency usage to cover sickness and vacancies, with anticipated recruitment across the service to mitigate future use of Medical agency.

**Other Non-Pay** – Other utilities relating to water and heating oil expenditure being higher than anticipated within Estates and Facilities £0.2m.

# In-Month – Key Performance vs Plan



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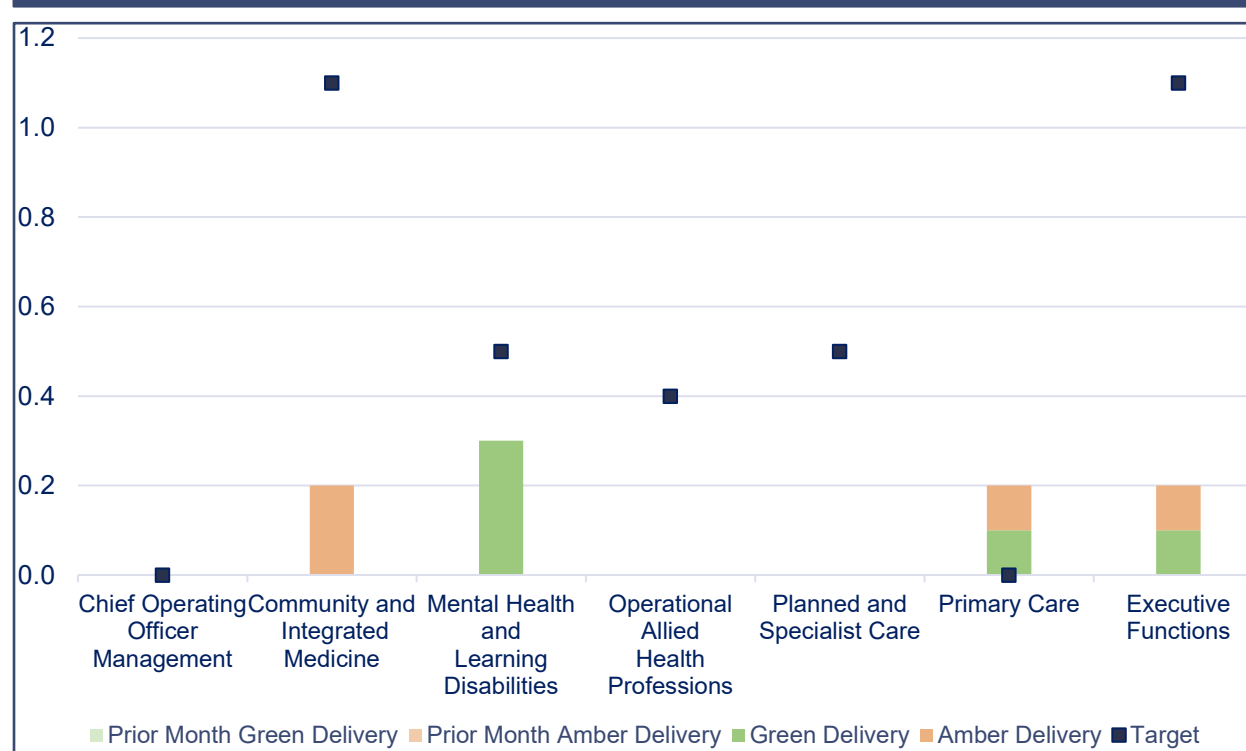
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Clinical Care Groups and Executive Functions (£'m)	Savings Gap to Target	Savings Delivery vs Plan Benefits	Core Operational Variation	Total	Key Information
<b>Annual Plan</b>				<b>3.4</b>	<b>As per plan submitted to Welsh Government</b>
Chief Operating Officer Management	0.0	0.0	0.0	<b>0.0</b>	No material deviation
Community and Integrated Medicine	0.9	0.0	0.3	<b>1.2</b>	Under-achieved savings target. Increase in the number of Continuing Healthcare packages and increase in premium medical agency usage, offset by nursing vacancies.
Mental Health and Learning Disabilities	0.2	0.0	0.3	<b>0.5</b>	Under-achieved savings target. Increase in the number of Continuing Health Care packages and purchase of Psychiatric Intensive Care Unit beds.
Operational Allied Health & Health Sciences	0.4	0.0	(0.1)	<b>0.3</b>	Under-achieved savings target. Allied Health vacancies within Radiology due to delayed recruitment, offset by outsourcing contracts.
Planned and Specialist Care	0.5	0.0	0.0	<b>0.5</b>	Under-achieved savings target.
Primary Care	(0.2)	0.0	(0.6)	<b>(0.8)</b>	Underspends relating to Dental contracts hand back, General Medical Services and delay in primary care and cluster projects.
Executive Functions	0.9	0.0	(0.5)	<b>0.4</b>	Under-achieved savings target. Public Health and Workforce pay vacancies. Pharmacy and Medicines Management drug rebates income. Swansea Bay Long Term Agreement emergency activity and increase in water and heating oil within Estates and Facilities.
<b>Sub Total</b>	<b>2.7</b>	<b>0.0</b>	<b>(0.6)</b>	<b>2.1</b>	
<b>Gross Position</b>				<b>5.5</b>	

# In-Month – Savings Performance Breakdown



## Savings Delivery vs Target (£'m)



## Savings Performance Breakdown (£'m)

Clinical Care Group	Target	Plan	Delivery	Gap
Chief Operating Officer Management	0.0	0.0	0.0	0.0
Community and Integrated Medicine	1.1	0.2	0.2	0.9
Mental Health and Learning Disabilities	0.5	0.3	0.3	0.2
Operational Allied Health and Health Sciences	0.4	0.0	0.0	0.4
Planned and Specialist Care	0.5	0.0	0.0	0.5
Primary Care	0.0	0.2	0.2	(0.2)
Executive Functions	1.1	0.2	0.2	0.9
<b>Grand Total</b>	<b>3.6</b>	<b>0.9</b>	<b>0.9</b>	<b>2.7</b>

## Key Information

Overall, savings delivery of £0.9m has been achieved in Month 1, resulting in a £2.7m under-delivery against £3.6m target.

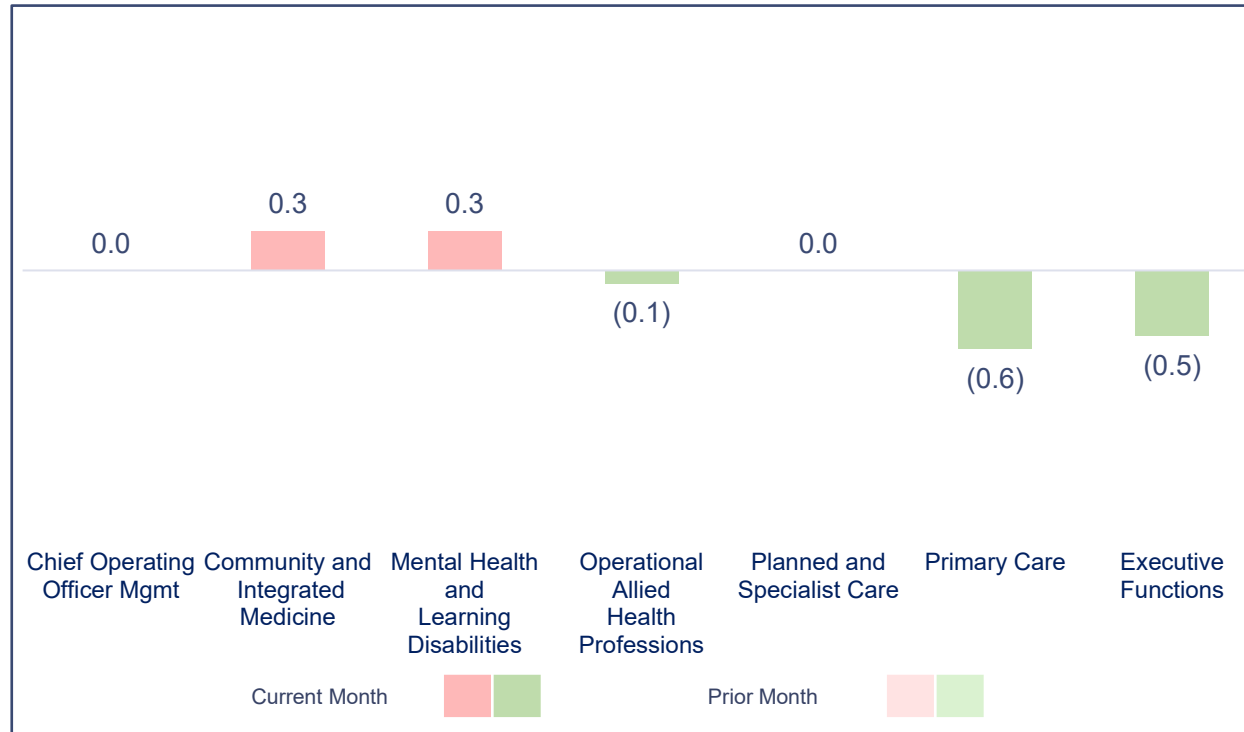
The £2.7m under identification of savings largely relates to Community and Integrated Medicine £0.9m and Executive functions £0.9m (Pharmacy and Medicines Management £0.5m, Estates and Facilities £0.2m and Long-Term Agreements £0.2m)

Of the savings delivered in-month, £0.2m relate to recurrent schemes and £0.7m relate to non recurrent schemes.

# In-Month – Core Operational Variation



## Core Operational Variation (£'m)



## Core Operational Variation (£'m)

Clinical Care Group	Pay	Non-Pay	Income	Total
Chief Operating Officer Management	0.0	0.0	0.0	0.0
Community and Integrated Medicine	(0.1)	0.4	0.0	0.3
Mental Health and Learning Disabilities	0.0	0.3	0.0	0.3
Operational Allied Health and Health Sciences	(0.1)	0.1	(0.1)	(0.1)
Planned and Specialist Care	0.2	(0.1)	(0.1)	0.0
Primary Care	0.0	(0.8)	0.2	(0.6)
Executive Functions	(0.4)	0.1	(0.2)	(0.5)
<b>Total</b>	<b>(0.4)</b>	<b>0.0</b>	<b>(0.2)</b>	<b>(0.6)</b>

## Key Information

**Community and Integrated Medicine** – Increase in Continuing Healthcare packages volume across Carmarthenshire, Ceredigion and Pembrokeshire, with the increase largely relating to Elderly Mentally Infirm nursing and Palliative Care packages.

**Mental Health** – Increase of 4 Mental Health Continuing Healthcare packages.

**Primary Care** – Dental contract underspend with further Dental practices terminating, and delay in Primary Care Cluster projects, offset by underachievement of Dental income.

**Executive Functions** – Pay vacancies within Workforce and Public Health. Income overachievement relating to Pharmacy and Medicines Management drug rebates and Strategy and Planning Capital Design. Swansea Bay Long Term Agreement emergency activity increase and increase in water and heating oil within Estates and Facilities.

# Capital Performance



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Capital

## Total Capital Performance

**£34.1m**

Annual Plan **£34.1m**



## All Wales Capital

**£26.0m**

Annual Plan **£26.0m**



## Discretionary Capital

**£8.1m**

Annual Plan **£8.1m**



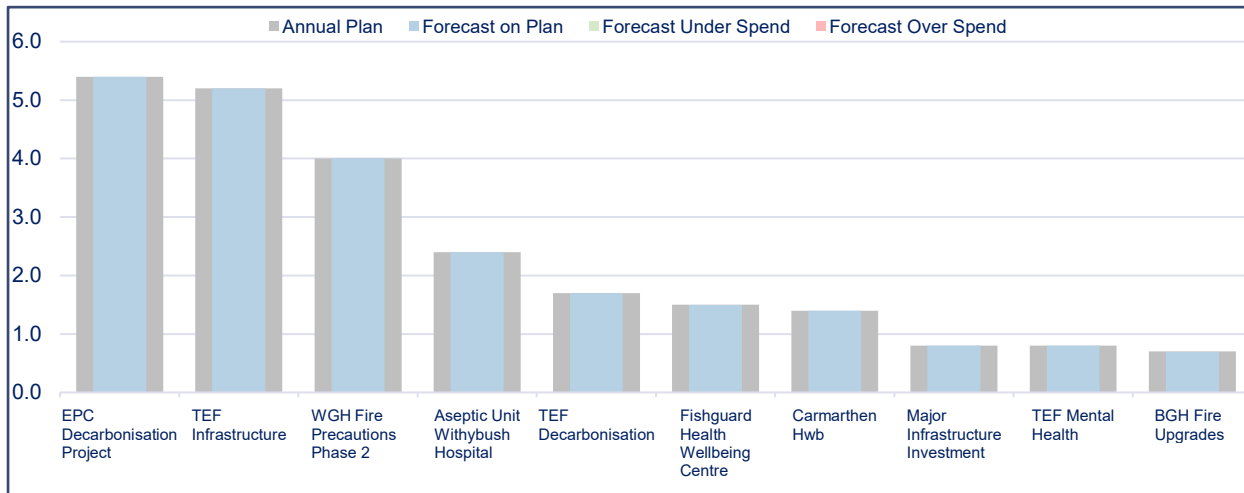
## IFRS 16

**£0.0m**

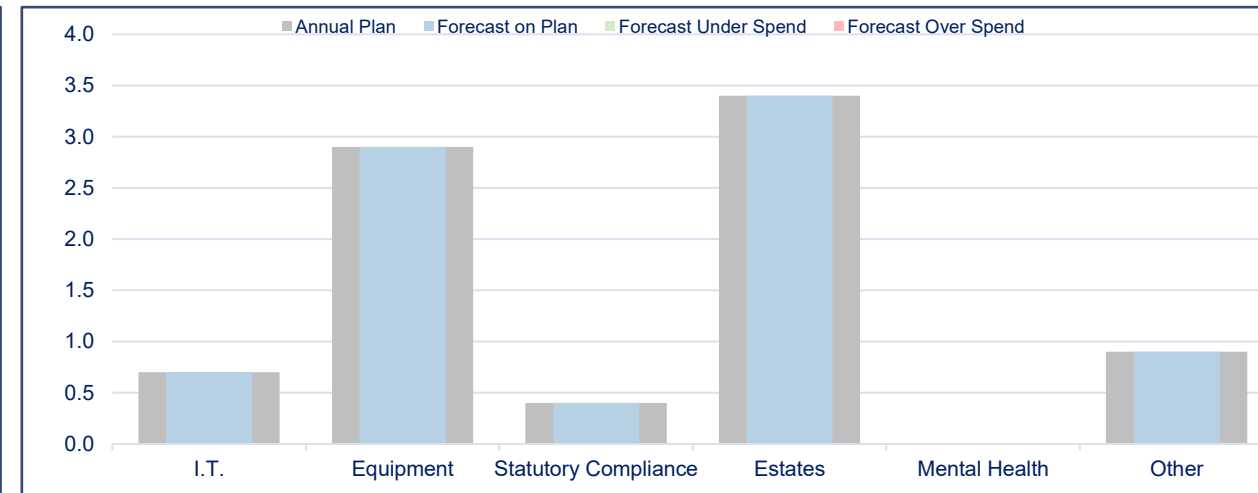
Capital Resource Limit **£0.0m**



### All Wales Capital Programme Top 10 Schemes (£'m)



### Discretionary Capital Programme Category Summary (£'m)



## Key Information

The Capital Programme for the year is comprised of £26.0m All Wales Capital Programme funding and £8.1m discretionary funds. The discretionary value represents the net after adjustments to the gross allocation of £11.2m for contributions to Targeted Estates Fund, the ongoing payback for Picton Terrace, and adjustments relating to prior year outturn. Currently no variances are forecast against plan.

# Trend Analysis – Non-Pay and Income



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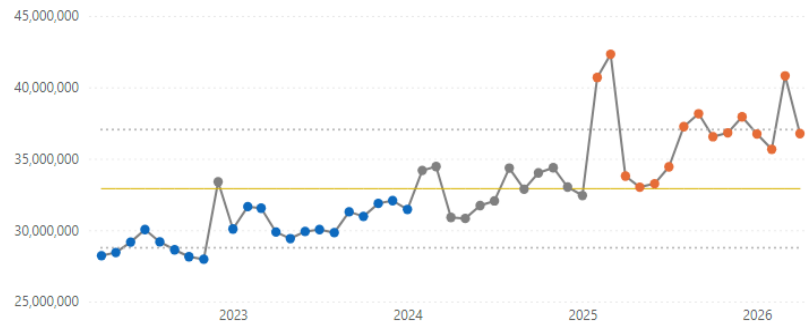
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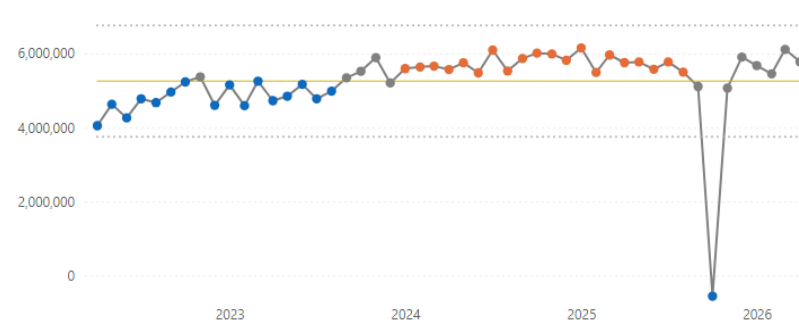
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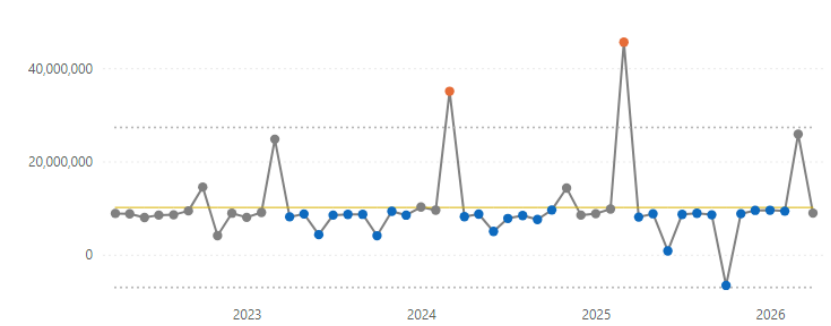
## Commissioned Healthcare Services (£)



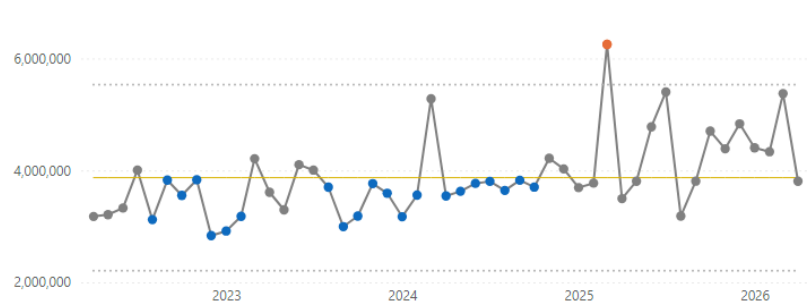
## Secondary Care Drugs (£)



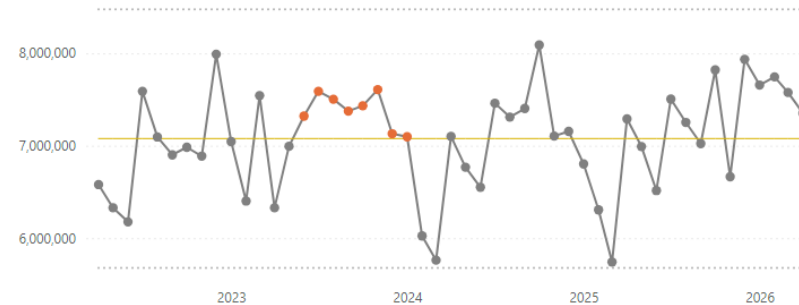
## Other Non-Pay (£)



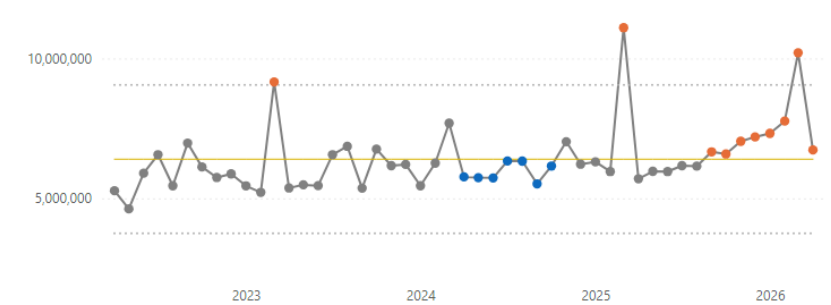
## Clinical Services and Supplies (£)



## Primary Care Prescribing (£)



## Income (£)



## Key Information

**Commissioned Healthcare Services** – Reduction in Vertex and Joint Commissioning Committee expenditure and Theatres outsourcing to address Waiting Times within Planned and Specialist Care.

**Secondary Care Drugs** – Reduction in Homecare drugs expenditure within Community and Integrated Medicine and Planned and Specialist Care from prior month.

**Other Non-Pay** – Reduction from prior month due to increases in Depreciation and Amortisation Impairment being recognised in Month 12.

**Clinical Services & Supplies** – Reduction from prior month relating to insourcing consumables for Planned and Specialist Care activity, insulin pump purchases and joint equipment stores.

**Primary Care Prescribing** – Price reduction in Dapagliflozin drugs due to loss of exclusivity from generic availability.

**Income** – Reduction in income from prior month due to year to date income for Housing with Care Funds projects expenditure recognised in Month 12.

# Trend Analysis – Pay Agenda for Change



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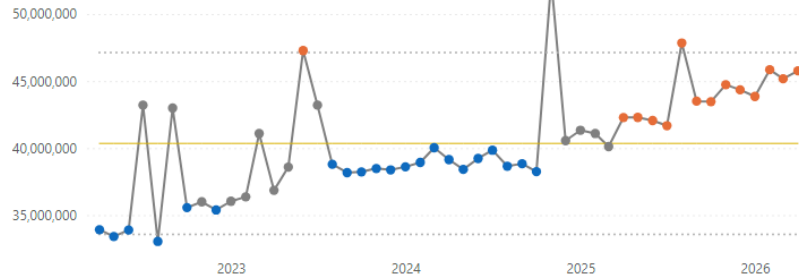
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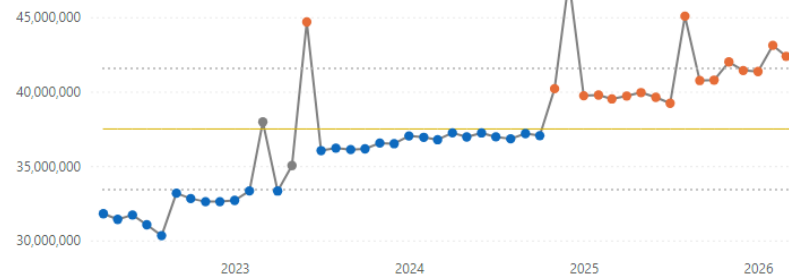
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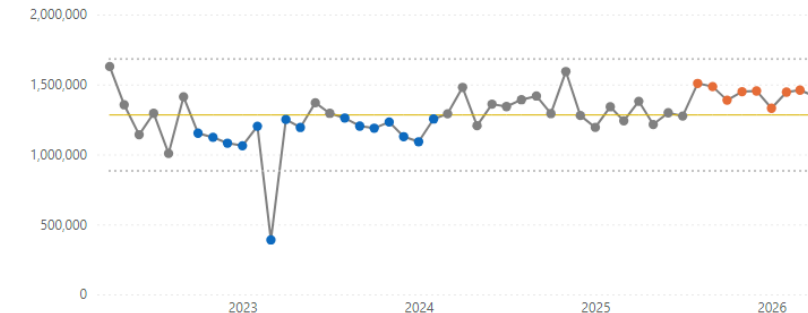
Total (£)



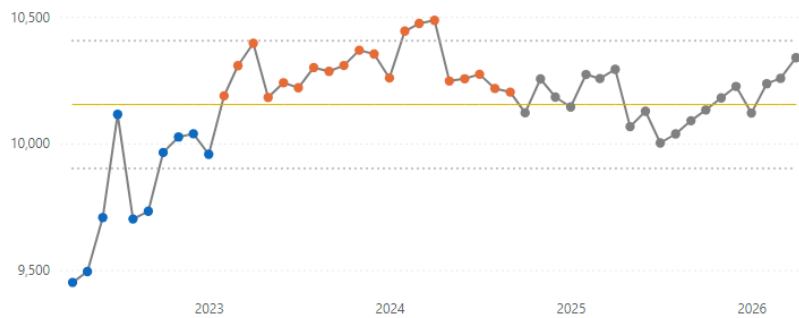
Substantive (£)



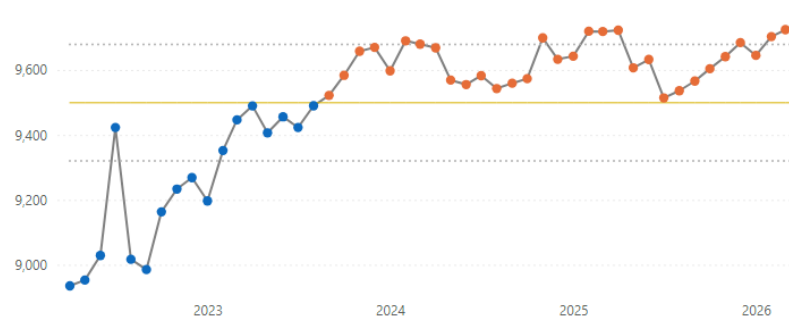
Bank (£)



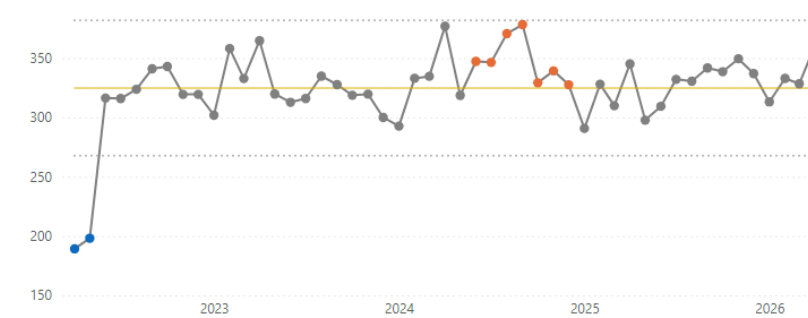
Total (WTE)



Substantive (WTE)



Bank (WTE)



## Key Information

**Substantive £** - Increase in substantive pay expenditure relating to FY26-27 3.3% Agenda for Change Pay Award being recognised in Month 1.

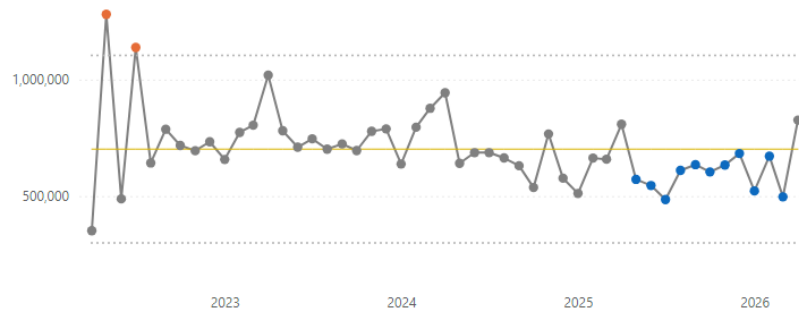
**Total WTE** – Increase in Total WTE largely relates to increase in Overtime and Waiting List Initiative WTE due to retrospective claims being submitted in Month 1, in addition to increase in Substantive and Bank WTE following successful recruitment and increase in shifts filled.

**Bank WTE** – Increase of 32 Bank WTE largely relating to Nursing and Healthcare Support Workers within Community and Integrated Medicine, and Planned and Specialist Care increase in shifts filled.

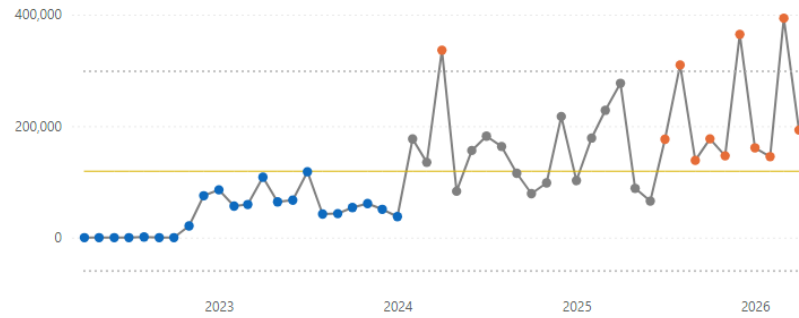
# Trend Analysis – Pay Agenda for Change



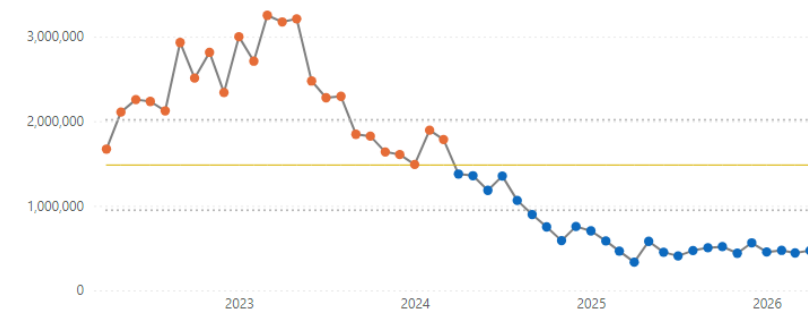
## Overtime (£)



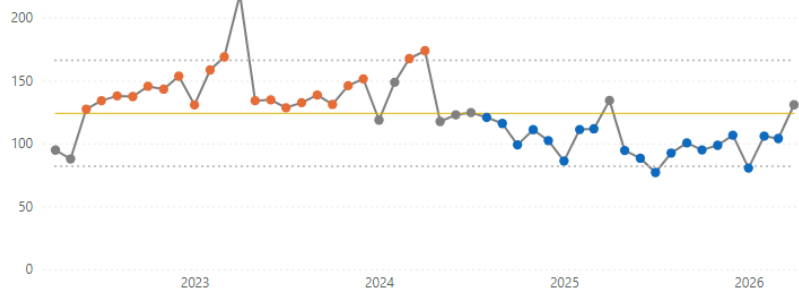
## WLI (£)



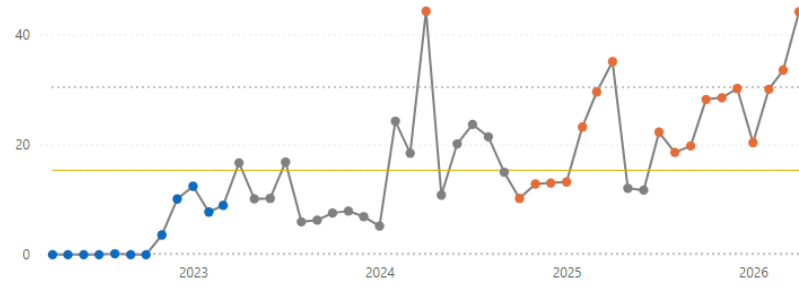
## Agency (£)



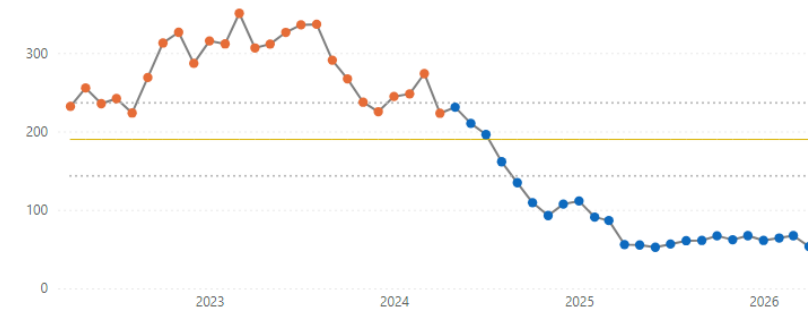
## Overtime (WTE)



## WLI (WTE)



## Agency (WTE)



## Key Information

**Overtime £** - Increase in Overtime expenditure due to retrospective claims being paid in Month 1, mainly within Community and Integrated Medicine and Mental Health.

**Waiting List Initiative £** - Reduction from prior month due to significant Waiting List Initiative activity undertaken in Month 12.

**Waiting List Initiative WTE** - Reduction from prior month due to significant Waiting List Initiative activity undertaken in Month 12.

# Trend Analysis – Pay Medical and Dental



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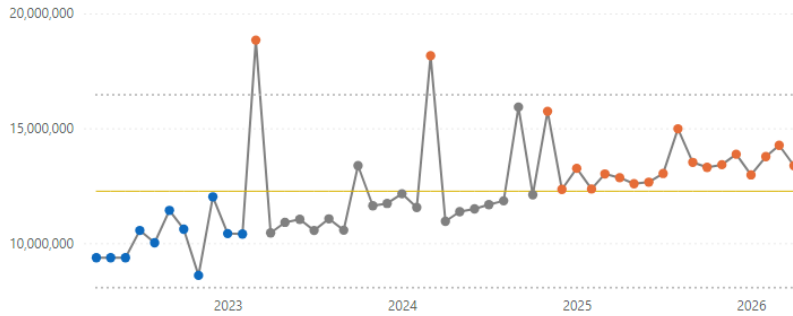
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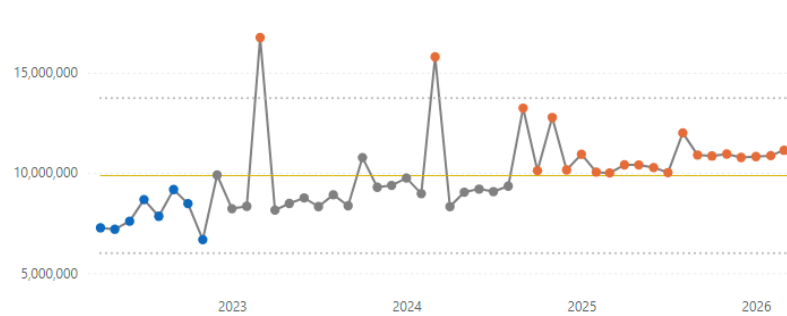
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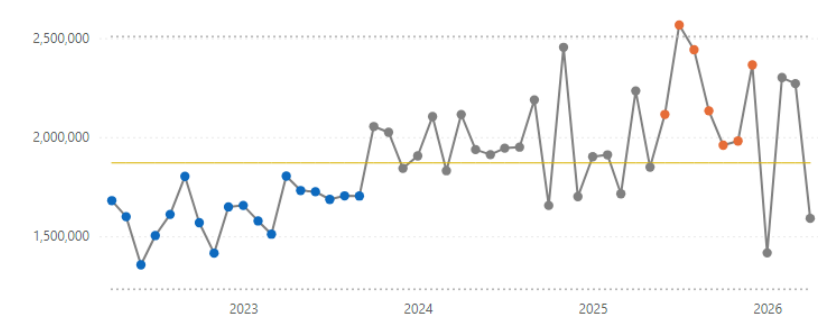
## Total (£)



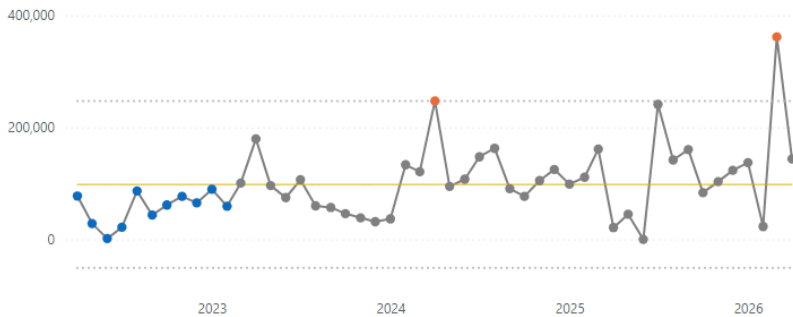
## Substantive (£)



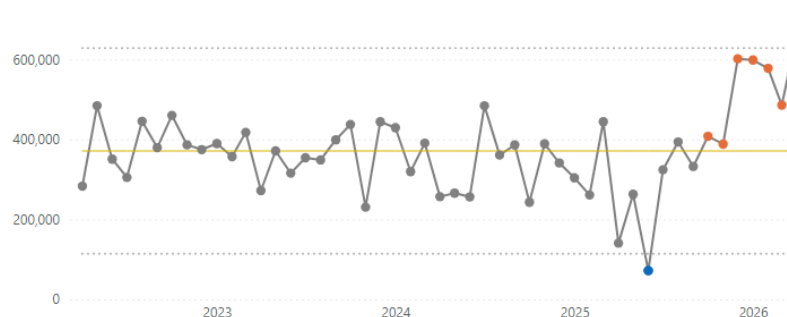
## Additional Hours (£)



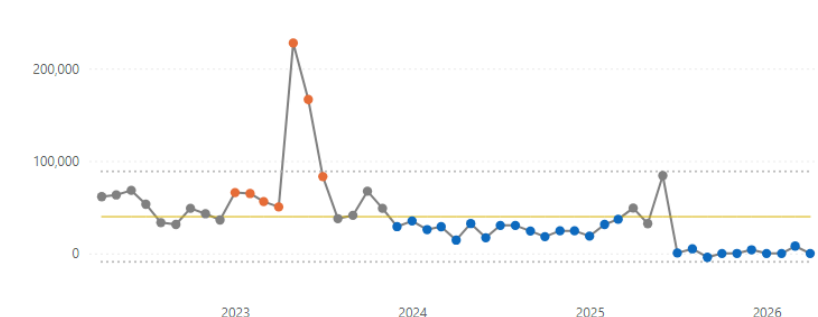
## WLI (£)



## On Contract Agency Premium (£)



## Off Contract Agency Premium (£)



## Key Information

**Additional Hours £** - Reduction in Additional Duty Hours from prior month largely within Planned and Specialist Care, Operational Allied Health and Primary Care.

**Waiting List Initiative £** - Reduction from prior month due to significant Waiting List Initiative activity undertaken in Month 12 within Planned and Specialist Care.

**On Contract Agency Premium £** - Increase in expenditure from prior month largely within Community and Integrated Medicine, due to an increase in the usage and shifts filled from prior month.

# Staffing Establishment Reports



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Ward Staffing Level (WTE) for Nursing and Health Care Support Workers (HCSW)	Total Fill Rate	Total WTE	Substantive WTE	Substantive WTE Vacancy	Variable WTE	Agency (Premium) WTE	Total Over/(Under) Staffed
<b>Chief Operating Officer</b>	102.2%	2,697	2,342	(255)	308	44	95
<b>Community and Integrated Medicine</b>	103.2%	1,931	1,661	(198)	230	38	69
Carmarthenshire Integrated System	103.5%	1,156	1,001	(108)	138	16	46
Ceredigion Integrated System	107.5%	331	274	(46)	45	12	10
Pembrokeshire Integrated System	99.4%	444	386	(44)	47	10	13
<b>Mental Health and Learning Disabilities</b>	104.7%	287	236	(38)	50	1	13
<b>Planned and Specialist Care</b>	96.6%	479	445	(19)	28	5	13
Cancer and Scheduled Care	94.6%	170	153	(8)	11	5	8
Children, Women and Family Health	97.6%	309	292	(11)	17	-	5
<b>Grand Total</b>	<b>102.2%</b>	<b>2,697</b>	<b>2,342</b>	<b>(255)</b>	<b>308</b>	<b>44</b>	<b>95</b>

All Other Staffing Levels (WTE) Excluding Medical and Ward Nursing & HCSWs	Total Fill Rate	Total WTE	Substantive WTE	Substantive WTE Vacancy	Variable WTE	Agency (Premium) WTE	Total Over/(Under) Staffed
<b>Chief Executive</b>	90.6%	87	87	(3)	-	-	(3)
<b>Chief Operating Officer</b>	93.7%	5,296	5,120	(511)	164	8	(332)
Chief Operating Officer Management	81.6%	113	110	(17)	3	-	(13)
Community and Integrated Medicine	97.0%	1,422	1,374	(159)	39	7	(111)
Mental Health and Learning Disabilities	90.3%	911	899	(115)	11	-	(103)
Operational Allied Health and Health Sciences	97.2%	1,125	1,098	(71)	27	-	(43)
Planned and Specialist Care	95.0%	1,518	1,441	(116)	75	1	(39)
Primary Care	87.2%	207	198	(33)	9	-	(23)
<b>Executive Director of Allied Health Professions and Health Sciences</b>	95.2%	898	834	(83)	63	-	(19)
<b>Executive Director of Finance</b>	89.9%	426	420	(36)	6	-	(30)
<b>Executive Director of Nursing, Quality and Patient Experience</b>	90.9%	180	179	(3)	-	-	(2)
<b>Executive Director of Public Health</b>	87.6%	139	138	(41)	-	-	(41)
<b>Executive Director of Strategy and Planning</b>	93.9%	48	48	4	-	-	4
<b>Executive Director of Workforce and Organisational Development</b>	74.6%	225	223	(66)	1	-	(64)
<b>Executive Medical Director</b>	87.0%	318	317	(30)	1	-	(29)
<b>Grand Total</b>	<b>92.7%</b>	<b>7,617</b>	<b>7,366</b>	<b>(769)</b>	<b>235</b>	<b>8</b>	<b>(516)</b>

# In-Month – Revenue vs Plan Variance (£'k)



GIG  
CYMRU  
NHS  
WALES

Bwrdd Iechyd Prifysgol  
Hywel Dda  
University Health Board



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Clinical Care Group and Executive Functions (£'k)	Pay				Non-Pay				Income	Grand Total
	Administration and Estates	Allied Health, Scientists and Other	Medical and Dental	Nursing, Midwifery and Clinical Support	Clinical Services and Supplies	Commissioned Healthcare Services	Drugs and Prescribing	Other Non-Pay	Income	
<b>Chief Executive</b>	(3)							(19)	3	(19)
<b>Chief Operating Officer</b>	(193)	(174)	492	(154)	(21)	(182)	(126)	196	33	(129)
Chief Operating Officer Management	21	(19)	5	15	28	(3)		(25)	(7)	16
Community and Integrated Medicine	(97)	1	167	(219)	38	243	48	131	(16)	295
Mental Health and Learning Disabilities	5	(55)	51	(22)	10	285	(35)	(2)	8	244
Operational Allied Health and Health Sciences	(16)	(161)	23	36	44	12	(47)	62	(44)	(93)
Planned and Specialist Care	(85)	9	259	39	(101)	22	(96)	26	(51)	22
Primary Care	(22)	53	(13)	(3)	(38)	(741)	3	4	143	(614)
<b>Executive Director of Allied Health Professions and Health Sciences</b>	(26)	(14)		(1)	(3)	0	0	174	27	157
Estates and Facilities	(39)			(1)	(3)		0	174	27	158
Executive Allied Health Professions and Health Sciences	13	(14)				0		0		(1)
<b>Executive Director of Finance</b>	(64)	23	0	22	0	(85)		33	(5)	(76)
Digital	(40)	23	0	22	0	(84)		10	(6)	(75)
Finance	(24)					(1)		23	1	(0)
<b>Executive Director of Nursing, Quality and Patient Experience</b>	(7)	(7)		8	(0)	10		8	(23)	(11)
<b>Executive Director of Public Health</b>	(71)	(20)	(13)	(66)	2	(13)	8	(7)	3	(177)
<b>Executive Director of Strategy and Planning</b>	37	(0)	9			171	0	(32)	(99)	86
LTAs with other NHS Providers	4					172	0	(0)		175
Strategy and Planning	34	(0)	9			(1)		(32)	(99)	(89)
<b>Executive Director of Workforce and Organisational Development</b>	(96)	(3)		(28)	0	(29)	(3)	(56)	(11)	(227)
<b>Executive Medical Director</b>	(22)	(79)	(0)	35	(28)	(3)	(66)	4	(68)	(226)
Medical	(16)	(4)	(2)	14	0		0	(24)	(26)	(57)
Pharmacy and Medicines Management	(6)	(75)	2	22	(28)	(3)	(66)	28	(42)	(169)
<b>Health Board Wide</b>	6	2	(9)	(18)	4	(17)	5	43	(13)	3
<b>Planned Deficit</b>								3,417		3,417
<b>Savings Identification</b>								2,686		2,686
<b>Grand Total</b>	(438)	(273)	480	(203)	(45)	(148)	(182)	6,447	(153)	5,485

# End of Year – Revenue vs Plan Variance (£'k)



Clinical Care Group and Executive Functions (£'k)	Pay				Non-Pay				Income	Grand Total
	Administration and Estates	Allied Health, Scientists and Other	Medical and Dental	Nursing, Midwifery and Clinical Support	Clinical Services and Supplies	Commissioned Healthcare Services	Drugs and Prescribing	Other Non-Pay	Income	
<b>Chief Executive</b>	(191)							(23)	0	(215)
<b>Chief Operating Officer</b>	(2,535)	(2,694)	7,037	(5,472)	2,513	(4,811)	(3,063)	851	575	(7,600)
Chief Operating Officer Management	130	(231)	(41)	137	338	(34)		(264)	(33)	1
Community and Integrated Medicine	(973)	259	2,124	(2,643)	1,021	2,177	(149)	324	(217)	1,924
Mental Health and Learning Disabilities	(26)	(1,189)	897	(1,680)	18	3,527	(168)	(23)	73	1,430
Operational Allied Health and Health Sciences	(190)	(2,080)	275	432	1,870	143	(203)	516	(528)	235
Planned and Specialist Care	(826)	246	3,447	(1,263)	(478)	2,335	(2,372)	565	(413)	1,240
Primary Care	(650)	301	335	(456)	(257)	(12,960)	(170)	(266)	1,694	(12,430)
<b>Executive Director of Allied Health Professions and Health Sciences</b>	(555)	(172)		(17)	(32)	1		1,273	0	503
Estates and Facilities	(714)			(17)	(32)		6	1,268	0	511
Executive Allied Health Professions and Health Sciences	159	(172)				1		4		(8)
<b>Executive Director of Finance</b>	(720)	272	3	261	0	(20)		19	1	(183)
Digital	(536)	272	3	261	0	(9)		8	1	0
Finance	(184)					(11)		11	0	(184)
<b>Executive Director of Nursing, Quality and Patient Experience</b>	(41)	(86)		96	(3)	125		94	(275)	(92)
<b>Executive Director of Public Health</b>	(852)	(239)	(151)	(788)	28	(157)	(300)	(90)	31	(2,519)
<b>Executive Director of Strategy and Planning</b>	372	(0)	111			2,305	0	3	(468)	2,323
LTAs with other NHS Providers	45					2,315	0	(6)		2,355
Strategy and Planning	327	(0)	111			(10)		9	(468)	(32)
<b>Executive Director of Workforce and Organisational Development</b>	(1,196)	(39)	0	(340)	5	(17)	(42)	54	(2)	(1,576)
<b>Executive Medical Director</b>	(60)	(645)	113	468	(321)	108	(2,018)	(811)	(197)	(3,363)
Medical	4	(56)	91	168	5		0	(1,155)	(44)	(988)
Pharmacy and Medicines Management	(64)	(589)	22	301	(326)	108	(2,018)	344	(153)	(2,375)
<b>Health Board Wide</b>	(965)	(761)	(5,113)	(1,610)	4	(1,842)	(5)	(11,910)	(718)	(22,920)
<b>Planned Deficit</b>								41,000		41,000
<b>Savings Identification</b>								35,641		35,641
<b>Grand Total</b>	(6,744)	(4,365)	2,000	(7,402)	2,193	(4,308)	(5,422)	66,101	(1,053)	41,000

# End of Year – Savings Detail (£'k)



Clinical Care Group and Executive Functions (£'k)	Annual Savings Target	In-Year Identified Plans	In-Year Recurrent Delivery	In-Year Non Recurrent Delivery	In-Year Total Forecast Delivery	In-Year Forecast Shortfall	In-Year % Saving vs Budget	Recurrent Forecast Delivery	Recurrent Forecast Shortfall	Recurrent % Saving vs Budget
<b>Chief Executive</b>	(25)	124	0	124	124	(149)	3.7%	0	(25)	0.0%
<b>Chief Operating Officer</b>	30,676	3,569	9	3,559	3,569	27,107	0.5%	9	30,667	0.0%
Chief Operating Officer Management	749	0	0	0	0	749	0.0%	0	749	0.0%
Community and Integrated Medicine	12,524	1,542	0	1,542	1,542	10,982	0.6%	0	12,524	0.0%
Mental Health and Learning Disabilities	6,442	1,778	0	1,778	1,778	4,664	1.7%	0	6,442	0.0%
Operational Allied Health and Health Sciences	4,849	0	0	0	0	4,849	0.0%	0	4,849	0.0%
Planned and Specialist Care	5,889	9	9	0	9	5,880	0.0%	9	5,880	0.0%
Primary Care	223	239	0	239	239	(16)	2.1%	0	223	0.0%
<b>Executive Director Of Allied Health Professions and Health Sciences</b>	2,714	9	9	0	9	2,705	0.0%	35	2,679	0.1%
Estates and Facilities	2,705	9	9	0	9	2,696	0.0%	35	2,670	0.1%
Executive Allied Health Professions and Health Sciences	9	0	0	0	0	9	0.0%	0	9	0.0%
<b>Executive Director Of Finance</b>	239	0	0	0	0	239	0.0%	0	239	0.0%
Digital	373	0	0	0	0	373	0.0%	0	373	0.0%
Finance	(134)	0	0	0	0	(134)	0.0%	0	(134)	0.0%
<b>Executive Director Of Nursing, Quality and Patient Experience</b>	0	0	0	0	0	0	0.0%	0	0	0.0%
<b>Executive Director Of Public Health</b>	131	0	0	0	0	131	0.0%	0	131	0.0%
<b>Executive Director Of Strategy and Planning</b>	2,035	454	0	454	454	1,581	0.7%	0	2,035	0.0%
LTA's With Other NHS Providers	1,961	0	0	0	0	1,961	0.0%	0	1,961	0.0%
Strategy and Planning	74	454	0	454	454	(380)	12.2%	0	74	0.0%
<b>Executive Director Of Workforce and Organisational Development</b>	(481)	1,108	302	806	1,108	(1,589)	7.3%	302	(783)	2.0%
<b>Executive Medical Director</b>	5,951	1,701	1,520	181	1,701	4,250	1.7%	1,520	4,431	1.5%
Medical	72	152	75	77	152	(80)	3.4%	75	(3)	1.7%
Pharmacy and Medicines Management	5,879	1,549	1,445	104	1,549	4,330	1.6%	1,445	4,434	1.5%
<b>Health Board Wide</b>	1,560	194	194	0	194	1,366	0.5%	194	1,366	0.5%
<b>Grand Total</b>	42,800	7,159	2,035	5,124	7,159	35,641	0.7%	2,061	40,739	0.2%

## CYFARFOD BWRDD PRIFYSGOL IECHYD UNIVERSITY HEALTH BOARD MEETING

<b>DYDDIAD Y CYFARFOD: DATE OF MEETING:</b>	28 May 2026
<b>TEITL YR ADRODDIAD: TITLE OF REPORT:</b>	CHC Uplift Rates 2026/27
<b>CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:</b>	Andrew Carruthers, Chief Operating Officer
<b>SWYDDOG ADRODD: REPORTING OFFICER:</b>	Peter Skitt, Clinical Care Group Service Director, Community and Integrated Medicine Richard Jenkins Assistant Finance Director – Commissioning, BI and Value

**Pwrpas yr Adroddiad (dewiswch fel yn addas)**

**Purpose of the Report (select as appropriate)**

Ar Gyfer Penderfyniad/For Decision

### ADRODDIAD SCAA SBAR REPORT

#### Sefyllfa / Situation

Continuing NHS Healthcare is a Health Board responsibility under the National Framework for Implementation in Wales, underpinned by various court decisions. NHS Funding is also provided under Section 117 of the Mental Health Act. The provision of services to meet the healthcare needs of an individual is typically through commissioning services from an independent or third sector provider.

In July 2024, Welsh Government (WG) published the Framework for commissioning care and support: code of practice for both Health and Social Care to adopt. The code of practice includes the following key points relating to setting and agreeing fees:

#### **Standard 7: Understanding the costs of care**

- Statutory partners must demonstrate that they understand the full costs of directly provided and contracted care in their area.
- Statutory partners must work collaboratively to understand fair and sustainable costs of delivering care to inform decisions relating to fee setting and there must be a consistent and transparent approach to fee setting.

#### **Standard 8: Setting fair & sustainable fees**

- Statutory partners should use local, regional and/or national cost methodologies or benchmarks to determine a fair and sustainable price for quality care and support. Common methodologies assist in analysis of costs and developing business cases for trialling and testing novel approaches to delivering services through the likes of prototyping and iterative scaling of services.
- Statutory partners must be transparent and consistent when setting fee rates ensuring that they are assessing fair and sustainable costs of care and support and ensuring public value.

- Statutory partners must confirm their fee rates to providers in a timely manner before the start of each financial year.
- Methodologies should take account of factors such as geography, organisational context, care and labour market conditions and fair work policy (pay, terms and conditions and progression frameworks). Contractual uplift mechanisms must include appropriate inflation mechanisms to keep pace with rising costs.
- Establishing consistent methodologies and benchmarks, should not detract from local democracy and local decision-making on price determination. Commissioners should take account of the impact of their commissioning and procurement activity on the sufficiency of care and support and on market stability.

Historically our Health Board has based the Financial Year budget on the number of packages in place at the end of the prior Financial Year, calculated anticipated inflationary pressures based upon current inflation levels, national agenda for change pay rate percentage increases expected and the impact of real living wage, this has then been held in a reserve to be released when rates are agreed. This left a degree of uncertainty in the central reserves requirement and whether there would be a shortfall in reserves and a cost pressure in CHC budgets. As the expenditure budgets were separate from reserves this added an element of lack of visibility of this risk to both the clinical care groups and the Health Board as a whole.

Following on from discussions with the Deputy Director of Finance it was agreed that the process would be revised to increase transparency and with the aim of increasing accuracy of financial plans by:

- Basing the 2026/27 annual plan on current levels of days supported rather than packages
- Allocate FY 2026/27 inflationary expectations to CHC budgets at the start of the FY as part of the 2026/27 annual planning cycle, with this no longer being held in reserve.

The budget for CHC in 2026/27, as part of our annual plan, includes an allowance for inflation of 5.5% and includes an allowance for growth in demand (based upon 5 year averages), unlike previous financial years when budget was held in reserves to be released in-year.

With 2026/27 All Wales FNC rates and 2026/27 Local Authority base rates now agreed in principle, this SBAR is to seek approval of the proposed 2026/27 rates.

For bespoke packages of care, within the 2026/27 CHC budget there is an allowance for 2026/27 inflation of 5.5%, Bespoke package 2026/27 rates are yet to be agreed, this paper requests approval for the CHC team to agree 2026/27 bespoke package rates within this overall allowance for inflation, as agreed in previous financial years.

It is important to note that there are current demand and complexity pressures within Long Term Care, and Mental Health/Learning Disability care which are resulting in pressures on the FY 2026/27 budget.

### Cefndir / Background

The Health Board commissions a range of different services for patients and clients to ensure their care needs are met.

The fee increases will take into account Agenda for Change Pay Award uplift of 3.3% and the Real Living Wage increase of 6.7%.

The Health Board's methodology to calculate the base Continuing Health Care (CHC) rate is made up of two elements:

- the local authority base rate for clients with relatively straightforward needs
- the Funded Nursing Care (FNC) rate for clients with additional nursing / healthcare needs.

### Asesiad / Assessment

The FNC uplift has been agreed in principle at an all Wales DoF meeting at 3.3% and is subject to Health Board sign off (the annual plan assumption was 2.9%), this is a cost pressure against 2026/27 budget of £29k.

2026/27 uplifts in payment rates for other elements of Long Term Care are as per below

- Continuing NHS Healthcare including D2A Assessment Beds (General Nursing and EMI) – base rates are agreed by Local Authorities with providers (Pembrokeshire Local Authority at interim rates as being rebased) and the proposed 2026/27 rates have been accrued in our M1 Health Board position, as not yet paid. Bespoke packages are yet to be agreed and have been accrued including 5.5% 2026/27 inflation at M1 in line with our 2026/27 annual plan.
- Long Term Care in conjunction with Local Authorities – base rates have been agreed by Local Authorities (Pembrokeshire Local Authority at interim rates) and have been accrued in our M1 Health Board position as not yet paid. Bespoke rates are outstanding to be agreed and have been accrued in our M1 HB position including 5.5% inflation in line with our 2026/27 annual plan.
- CHC in specialist / bespoke homes and placements – these are outstanding to be agreed and have been accrued including 5.5% inflation in M1 in line with our 2026/27 annual plan
- Domiciliary Care (CHC) - these are case by case and are yet to be agreed. These have been accrued including 5.5% inflation in M1 in line with our 2026/27 annual plan
- Joint funded Cases – depending on whether Local Authority or bespoke, Local Authority rates have been accrued in M1 in line with proposed agreements, bespoke rates are not yet agreed and have been accrued including 5.5% inflation in M1 in line with our 2026/27 annual plan

**Mental Health & Learning Disabilities** – 2026/27 rates are not fully confirmed inflation has been included in our M1 position at 5.5% in line with our 2026/27 annual plan. Fees for joint funded packages with the Local Authorities are generally aligned in consultation with the health board. The majority of 100% funded MHLD packages are placed using the CCAPS national framework which has defined refresh arrangements that set annual fees. This also includes private sector secure hospital placements.

**Children & Young People** – 2026/27 rates are not fully confirmed inflation has been included in our M1 position at 5.5% in line with our 2026/27 annual plan.

The proposed 2026/27 % inflation uplifts for General Nursing, Elderly Mentally Ill (EMI) and Palliative care by Local Authority (negotiated by the local authorities on our behalf, with Pembrokeshire Local Authority rates being on an interim basis) are detailed in the table below and compare with 2026/27 budgeted inflation within Clinical Care Groups at 5.5% (this

budgeted inflation increase allows for the increase in the Real Living Wage from £12.60 to £13.45 per hour, an increase of 6.7%)

	26/27 Proposed						+B % Uplift
	26/27 Base Rate	LA %	FNC	LA	26/27 Weekly Rate	24/25 Daily Uplift	
Carmarthenshire General Nursing	1,011.35	6.74%	236.99	9.61	1257.95		6.04%
Carmarthenshire Elderly Mentally Ill Nursing Home	1,080.63	6.80%	236.99	9.61	1327.23		6.13%
Carmarthenshire Adult Palliative Care	1,011.04	6.70%	236.99	9.61	1257.64		6.02%
Ceredigion General Nursing	1,157.00	4.14%	236.99	9.61	1403.60		3.99%
Ceredigion Elderly Mentally Ill Nursing Home	1,157.00	4.14%	236.99	9.61	1403.60		3.99%
Ceredigion Adult Palliative Care	1,157.00	4.14%	236.99	9.61	1403.60		3.99%
Pembrokeshire General Nursing	1,000.04	4.39%	236.99	9.61	1246.64		4.17%
Pembrokeshire Elderly Mentally Ill Nursing Home	1,089.64	4.59%	236.99	9.61	1336.24		4.35%
Pembrokeshire Adult Palliative Care	1,000.04	4.39%	236.99	9.61	1246.64		4.17%

The 2026/27 forecast difference between the above proposed base rates (not including bespoke packages of care) and the 5.5% 2026/27 inflation allowance within our Clinical Care Group budgets is a benefit of £(62)k as detailed in the table below:

Annual cost difference for current level of packages of proposed 26/27 rates compared with the 5.5% inflation assumed in the Health Board Annual Plan (£)				
	Proposed base rate % uplift 2026/27	Weekly cost difference of the proposed inflation rate compared to the 5.5% assumed in annual plan (£)	Current number of packages	Total annual cost difference compared to annual plan, over/(under) (£)
Carms Gen Nursing	6.02%	6.36	20	6,614
Carms EMI	6.10%	7.88	53	21,717
Carms Palliative Care	6.02%	6.17	6	1,925
Ceredigion Gen Nursing	3.99%	(20.24)	13	(13,682)
Ceredigion EMI	3.99%	(20.24)	0	0
Ceredigion Palliative Care	3.99%	(20.24)	4	(4,210)
Pembs Gen. Nursing	4.17%	(15.91)	29	(23,992)
Pembs EMI	4.35%	(14.73)	50	(38,298)
Pembs Palliative Care	4.17%	(15.92)	15	(12,418)
			<b>Total</b>	<b>(62,343)</b>

<b>Mental Health</b>		
<b>Local Authority / Contract</b>	<b>Service</b>	<b>Uplift 2026/27</b>
Carmarthenshire	Residential & Nursing Care	5.50%
Carmarthenshire	Supported Living	5.80%
Carmarthenshire	CCAPS	5.50%
Carmarthenshire	Dom Care	4.40%
Carmarthenshire	CCAPS - Hospital	4.80%
Ceredigion	Residential & Nursing Care	4.25%
Ceredigion	Supported Living	6.26%
Ceredigion	Dom Care	6.26%
Ceredigion	CCAPS - Hospital	4.80%
Pembrokeshire	Residential & Nursing Care	6.90%
Pembrokeshire	Supported Living	6.13%
Pembrokeshire	CCAPS	5.50%
Pembrokeshire	Dom Care	4.91%
Pembrokeshire	CCAPS - Hospital	4.80%
<b>Mental Health Uplift Cost 26/27</b>		

<b>Learning Disability</b>		
<b>Local Authority / Contract</b>	<b>Service</b>	<b>Uplift 2026/27</b>
Carmarthenshire	Residential & Nursing Care	5.50%
Carmarthenshire	Supported Living	5.80%
Carmarthenshire	CCAPS	5.50%
Carmarthenshire	Day Service	5.50%
Carmarthenshire	Dom Care	4.40%
Carmarthenshire	CCAPS - Hospital	4.80%
Ceredigion	Residential & Nursing Care	4.25%
Ceredigion	Supported Living	6.26%
Ceredigion	Day Service	5.50%
Ceredigion	Dom Care	6.26%
Pembrokeshire	Residential & Nursing Care	6.90%
Pembrokeshire	Supported Living	6.13%
Pembrokeshire	CCAPS	5.50%
Pembrokeshire	Day Service	4.91%
Pembrokeshire	Supported Living	6.13%
Pembrokeshire	CCAPS - Hospital	4.80%
<b>Learning Disability Uplift Cost 26/27</b>		

### **Bespoke packages of care**

Next steps are a timeline for agreement of bespoke packages of care and we are taking forward our expectation that these are agreed by the end of Q1 2026/27. Fees are largely based on assessed need. As such, uplifts will only be applied on receipt of a written request from the provider. Where a requested uplift exceeds the agreed Real Living Wage (RLW) or Consumer Price Index (CPI) uplift, this will be robustly challenged and require to be evidenced.

Retrospective uplift requests will be applied from the date the request is received and will follow the established fee methodology process. Providers submitting uplift requests will be required to provide an individualised breakdown of costs to support their application.

### **Argymhelliad / Recommendation**

It is recommended that the Health Board approves the 2026/27 rates for FNC, General Nursing, EMI and Palliative Care as per the rates included within this paper.

It is recommended that the Health Board approves the CHC team agreement of 2026/27 Bespoke package rates, on a case-by-case basis, within the overall 5.5% allowance for 2026/27 inflation, in-line with what was agreed in the 2026/27 financial plan.